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CHAPTER 5

DEPOSIT AND TRANSFER OF PUBLIC FUNDS0501 DEPOSIT OF FUNDS

050101. General. As prescribed in 31 U.S.C. 3302 (reference (e)), disbursing officers (DOs) who have funds in excess of current requirements shall deposit them for credit to the Treasury Department without delay. An exception to the general rule is authorized for those instruments which shall be returned to the remitter in the form in which received, an example being deposits of unsuccessful bidders for the sale of government property.

050102. Depositories

A. Federal Reserve Bank (FRB). FRBs or branches shall be used as depositories whenever possible. DOs who use an FRB or branch as a depository may do so without prior approval. A list of FRBs and branches is available at Appendix 4 of Volume I, Part 5, Chapter 2000 of the Treasury Financial Manual at: <http://www.fms.treas.gov/tfm/vol1/v1p5c200.pdf>. All deposits to an FRB or branch shall include a CASHLINK Identification Number (CIN) in Block 3 of the SF 215 (Deposit Ticket). The CIN also is required as a part of the endorsement on negotiable instruments included in such deposits. The CIN is derived by adding four leading zeroes to the Disbursing Station Symbol Number (DSSN) and calculating a check digit for the ninth position. The CIN is calculated as shown in Table 5-1. When preparing the SF 215 (and endorsements), the eight-digit CIN and the ninth digit are separated by a dash.

B. General Depositories. As described by the Department of the Treasury Financial Manual (TFM) for Guidance of Departments and Agencies (reference (m)), general depositories are commercial banks or other financial institutions which have been specifically designated and authorized by the Treasury Department to maintain a demand account in the name of Treasury for the purpose of accepting deposits to the Treasury's General Account (TGA). These depositories will be designated only at locations where they are needed to receive deposits of public funds for credit to the TGA or to furnish cash to DOs for official disbursements. Making deposits to a TGA eliminates processing floats. If more than one bank, or a bank and credit union, have been authorized at a base, station, installation, or command, the local commander, if asked, should give equal recognition when recommending designation of authorized financial institutions as TGA depositories. After approval by the Treasury Department, the commander should make an effort to reasonably distribute official financial transactions among the approved depositories. Public funds shall not be deposited in a financial institution that has not been approved as a general depository except as provided in subparagraph 050102.E, below. Deposits shall not be mailed to a general depository unless specifically authorized by the Treasury Department.

★ C. Requests to Deposit With or Change General Depository. DOs shall formally request authorization to deposit collections with a general depository or to change from one authorized depository to another. This requirement includes those instances when on-base banks or credit unions undergo changes, such as acquisitions or mergers. DOs shall send the

request to the Defense Finance and Accounting Service Financial Institutions Services Office (DFAS-DFA/CO(DFIS)), P.O. Box 182193, Columbus, OH 43218-2193. After review and approval of the request, the DFAS-DFA/CO(DFIS) will forward the request to the Financial Management Service, Department of the Treasury, Chief Depositary Review Section, Banking Operations Branch, 3700 East-West Highway, Hyattsville, MD 20782. The request should be sent at least 90 calendar days prior to the requested effective date to allow the Treasury Department enough time to make the necessary arrangements and issue appropriate instructions to the depositary. The request shall contain the following information:

1. Name and location of the depositary currently used.
2. Time and manner that deposits are made with the current depositary.
3. Name and location of the proposed depositary (specify the name and location of the particular branch office, if applicable).
4. Time and manner that deposits will be made with the proposed depositary.
5. Total dollar amount deposited monthly.
6. Total number of checks (including Treasury checks) deposited monthly.
7. Dollar amount and number of Treasury checks deposited monthly.
8. Amount of cash deposited monthly.
9. Number of returned checks per month.
10. Number of SF 215s per month.
11. A brief justification statement outlining distances involved and savings in time and money to be gained by approval of the request.

★ D. Need for General Depositary Ceases to Exist. Should the need for a general depositary cease to exist, the DO shall notify the DFAS-DFA/CO(DFIS) of the date on which the need will terminate and the reason for termination.

E. Limited Depositaries. Limited depositaries are designated only to receive deposits made by or on behalf of DOs for credit to their official nonsymbol checking accounts

maintained with such depositories. Limited depositories are not authorized to accept deposits for credit to the Treasury Department.

0502 DEPOSIT REQUIREMENTS

050201. Frequency. The deposit of all funds received for credit to the account of the Treasury Department shall be made without delay.

A. Deposits shall be made at a time of day before the depository's specified cutoff time, but as late as possible to maximize daily deposit amounts. Receipts of \$5,000 or more shall be deposited on the same day received before the depository cutoff time. In those instances where the disbursing office business day has been advanced due to volume of transactions and balancing requirements, deposits shall be made on the disbursing office business day on which the receipts are processed into the DO's account. For example, today's calendar date is September 7 but the disbursing office business date is September 8. If receipts for the DO's business date of September 8 equal or exceed \$5,000, the receipts must be deposited prior to the end of the depository's business date of September 8.

B. Where same-day deposit is not cost effective, next-day deposit shall be achieved. It may be necessary, therefore, for DOs to set a cutoff time in connection with the preparation of deposits, and deposit on the following day all receipts after that time. If daily deposits of receipts of less than \$5,000 are impractical, they may be accumulated and deposited when the total reaches \$5,000. However, deposits shall be made by Thursday of each week, regardless of the amount accumulated. DOs should limit their transmittals of deposits to one per day.

C. DOs shall separate cash from checks and prepare a separate SF 215 for each when depositing with an FRB. A cash deposit and a check deposit on the same day constitute one deposit per day. For Navy vessels in U.S. ports, deposits shall be prepared and either delivered in person or mailed via registered mail to the nearest FRB when receipts accumulate to \$5,000 as prescribed above.

D. For Navy vessels at sea, when daily mail service is not available, receipts (consisting only of personal checks, money orders and other non-Treasury negotiable instruments) may be accumulated up to \$5,000 before they must be deposited, provided that a deposit of all receipts on hand is made at least once each week. This exception does not apply to U.S. Treasury checks. The DO shall prepare the deposits for mailing via registered mail and deliver them to the Military Post Office onboard. Negotiable instruments to be deposited shall not be held in the DO's accountability pending arrival at the next scheduled port of call. Regardless of the total amount, the time interval since the last deposit, and the type of checks and negotiable instruments on hand, DOs on board Naval vessels shall make a deposit on the last regular business day before leaving port and on the first regular business day after returning to port for any at-sea period in excess of one week.

050202. U.S. Dollar Deposits

A. Negotiable Instruments. Negotiable instruments (e.g., Treasury checks, personal checks, travelers checks, money orders, etc.) payable in U.S. dollars shall be deposited for credit to the account of the Treasury Department with the nearest FRB or branch or an approved general depository.

1. All DOs in the United States (and activities authorized to deposit to the account of a DO in the United States) shall deposit Treasury checks in the sum of \$5,000 or more with the nearest FRB or branch. For example: if the deposit includes one Treasury check for \$5,000 or more, the deposit must be made to an FRB or branch; or, if the deposit contains several Treasury checks, the total of which is \$5,000 or more, the deposit must be made to an FRB or branch. When an FRB or branch is used, separate SF 215s shall be prepared for each of the following deposits: (1) cash; (2) checks (e.g., Treasury checks, personal checks, money orders, travelers checks, etc.); and (3) food stamp coupon redemptions. Check endorsements, SF 215s and debit or credit vouchers presented for deposit to an FRB or branch shall include the nine-digit CIN in Block 3 of the SF 215. Check endorsements, SF 215s and debit or credit vouchers presented directly to a general depository shall include the four-digit DSSN as the DO identification number in Block 3 of the SF 215.

2. DOs located outside the continental United States may deposit all Treasury checks with an established general depository. Treasury checks (or cash, or other negotiable instruments) cannot be mailed to a general depository without the expressed permission of the Treasury Department. (Note: Air Force bases in Europe, without local contract military banking facilities, currently have Treasury Department authority to mail deposits to the contract banking facility at Frankfurt, Germany.) Canceled Treasury checks shall be deposited as prescribed in Chapter 8 of this volume.

B. Checks Drawn on Foreign Banks in U. S. Dollars Payable Through a Bank in the United States. Checks drawn on foreign banks in U.S. dollars, which are payable through a bank in the United States, will have an American Bankers Association (ABA) routing and transit number printed on the item and may be magnetic ink character recognition (MICR) encoded with the U.S. bank's ABA routing and transit number at the bottom left side of the check. These checks shall be grouped on a single SF 215 and deposited as prescribed in subparagraph 050202.A, above.

C. Manner of Deposit

1. Deposit by DO. Deposits shall be made in person, by the DO or designated representative, at an FRB or branch or an approved general depository. If deposit of checks, drafts, or money orders in person is impracticable, deposits of these instruments may be made by registered mail or courier; however, deposits of checks, drafts, or money orders by mail are normally authorized only to an FRB or branch. Cash deposits by mail shall be made only to an FRB or branch. If a deposit of cash in person is impracticable, the next most preferred method is by armored car. The least preferred method of depositing cash is by registered mail. The cash should be double wrapped or placed in an inner and outer container. If an error is discovered after an SF 215 has been released to a depository, that document shall not be recalled or corrected; nor shall

a corrected SF 215 be prepared and submitted to the depository. The DO shall contact the depository and provide information on the error and request the depository to prepare: an additional SF 215 for the difference if the deposit amount is to be increased; or an SF 5515 (Debit Voucher) for the difference if the amount is to be decreased. Upon receipt of the additional SF 215s or SF 5515s, the DO shall record and report the document as prescribed in this chapter. Deposits of damaged or mutilated currency shall be made as provided in section 0505 of this chapter.

2. Deposit by Other than DO. When more time is required to personally turn in funds to the DO than is justifiable from a cost perspective (e.g., taking into account the length of journey and other factors), agent officers or any other officers authorized to make collections of public funds may dispose of collected funds as shown in the following subparagraphs:

a. Approved Designated Depository Available. Agent officers or any authorized collection officer may make deposits (in person) on behalf of the DO when an approved designated depository is available. Individuals making such deposits shall follow the procedures in paragraph 050301, below, for preparation of the SF 215. The confirmed copy of the SF 215 shall be submitted to the DO on the day the deposit is made with the appropriate collection vouchers and memorandum copy of SF 215.

b. Approved Designated Depository Not Available. When an approved designated depository is not available, agent officers or any authorized collecting officers may transmit cash to the DO by postal money order, bank money order, or cashier's check. The fee for purchase of the cashier's check or postal/bank money order shall be paid in cash at the time of purchase and the receipt shall be attached to the DD Form 1131. The amount of the cashier's check or postal/bank money order shall be deducted from the total amount collected. The body of the DD Form 1131 will be prepared to show the total amount collected, the fee for cashier's check or postal/bank money order, the net collection, and the bank and date of the money order. Figure 5-1 is an example of a completed DD Form 1131.

050203. U.S. Department of Agriculture (USDA) Food Stamps

A. General. Food stamps shall be deposited with the nearest FRB or branch thereof on a daily basis. In those instances where the commissary officer makes the deposit, an agreement with the DO should be made to define that responsibility.

B. Deposits. Food stamp deposits shall be accomplished using a separate SF 215 and shall be mailed via registered (uninsured) mail. In addition, a properly prepared Food and Nutrition Service (FNS) Form 278 (Food Stamp Redemption Certificate) shall accompany the SF 215. Food stamps are exempted from the requirement to maintain a record of negotiable instruments. The separation of redeemed food stamps from other negotiable instruments is

necessary due to differences in the audit and reconciliation processes. See I TFM 5-2050.20d, Department of the Treasury Financial Manual for Guidance of Departments and Agencies (reference (m)).

C. Lost, Stolen, or Destroyed Food Stamps

1. Food Stamps Lost, Stolen, or Destroyed While in the Custody of a Commissary Officer. Food stamps represent cash, and all security procedures for cash handling shall be observed. Food stamps are accounted for by the USDA while other negotiable instruments are accounted for by the Treasury Department. The USDA FNS is not liable for the value of any coupons lost, stolen, or destroyed while in the custody of an insured financial institution or for the value of coupons lost, stolen, or destroyed while in transit from an insured financial institution to an FRB. USDA has interpreted that DoD DOs (including deputies, agents, cashiers and custodians) fall within the definition of an insured financial institution. Food stamps in the custody of the commissary officer that are lost, stolen, or destroyed shall be treated as a physical loss of funds on the part of the commissary officer in accordance with Chapter 6 of this volume. Also, if an FRB determines that one or more coupons are missing from a deposit received by the FRB, the FRB shall issue an SF 5515. The SF 5515 shall be recorded in the DO's accountable records in the normal manner and treated as a physical loss of funds on the part of the commissary officer in accordance with Chapter 6 of this volume.

2. Food Stamp Deposits Lost, Stolen, or Destroyed Before Arrival at the FRB. There may be instances where an entire deposit of coupons is lost, stolen, or destroyed before arrival at the FRB. Evidence of this should be detected through nonreceipt of the confirmed copy of the SF 215. If the lost transaction cannot be resolved, the DO shall ensure that a descriptive OF 1017-G (Journal Voucher) is prepared and recorded in the DO's accountable records in the same manner as an SF 5515 would be recorded. If the commissary officer has assumed the deposit responsibility as a custodian for the DO, the deficit can only be cleared by treating the lost food stamp(s) as a loss of funds on the part of the commissary officer in accordance with Chapter 6 of this volume. The commissary officer must either recover the lost food stamp(s), request relief of liability, or consider the lost stamp(s) a loss of commissary receipt(s) (operating funds). The DO shall prepare a reverse DD Form 1131, "Cash Collection Voucher," citing the same accounting classification that was originally used to record the receipt of the stamp(s). Include an explanation on the DD Form 1131 (e.g., "The FRB has claimed that one or more of the food stamps were not included in the deposited package and that there was no evidence the package had been tampered with; or food stamps were not received by the FRB.") A copy of the DD Form 1131 shall be given to the commissary officer. The reverse DD Form 1131 shall be used to clear the deficit from the DO's accountability only after the loss of funds has been properly reconciled in accordance with Chapter 6 of this volume. If the DO has assumed the deposit responsibility, the deficit can only be cleared by treating the lost food stamp(s) as a loss of funds on the part of the DO. Lost food stamps are considered physical losses and shall be processed as prescribed in Chapter 6 of this volume.

050204. Foreign Currency Deposits. See Chapter 13 of this volume.

050205. Reporting Large Deposits and Fedwire Deposits System (FDS) Deposits. To permit the Treasury Department's Financial Management Service (FMS) to manage the government's cash position at each FRB, DOs depositing a single check totaling \$50 million or more, or several checks of a similar nature (e.g., 25 checks from vendors totaling \$50 million or more), shall notify the FMS of the deposits at least two business days before the deposit is made. If a deposit of \$500 million or more is anticipated, a minimum of five business days advance notice is required. When specific deposit information has not been finalized, inform the FMS daily (by 9:30 a.m. eastern time) of approximate amount(s) and approximate deposit date(s). Information on large deposits should be reported by facsimile (fax) transmission to the FMS at (202) 874-9945 or (202) 874-9984 using FMS Form 187 (Advance Notice of Large Deposits or Payments of \$50 Million or More). If the report is provided to the FMS on other than FMS Form 187, at a minimum, the report shall contain:

- A. Name and address of the Component (e.g., Army).
- B. Name and telephone number of DO.
- C. DSSN.
- D. Appropriation or fund account credited (minimum of six digits, with the first two identifying the department).
- E. Description of transaction.
- F. Transaction settlement date.
- G. Amount of deposit.
- H. Deposit mechanism (wire transfer or check).
- I. Name and location of the depository.

A copy of the report shall be retained with the DO's monthly retained financial records.

050206. Sorting and Listing of Instruments

A. General Depositories. Checks deposited with general depositories need not be sorted, but shall be accompanied by an adding machine tape or other listing, unless other arrangements have been made with the depository. NOTE: As explained in the subparagraph 050201, above, all DOs in the United States (and activities authorized to deposit to the account of a DO in the United States) shall deposit Treasury checks in the sum of \$5,000 or more with the nearest FRB or branch.

B. Federal Reserve Banks (FRBs)

1. Check Deposits. Checks deposited with an FRB or branch need not be sorted, but shall be accompanied by an adding machine tape or other listing showing the amount of each check and the total amount of the deposit. The checks, with supporting documentation, shall be delivered to the FRB separate from any cash which the DO may also be depositing with the FRB that same day.

2. Cash Deposits. Deposits of cash shall be made on a separate SF 215. All currency shall be sorted by denomination, face and top up, and deposited in full packages (100 notes) of each denomination; \$1, \$2, \$5, \$10, \$20, \$50, and \$100. Partial packages shall be prepared for each denomination that does not contain 100 notes. Each package (full or partial) shall be secured with a currency strap bearing no printed denomination. The DO can obtain these straps from a commercial supplier. The total dollar amount contained in each package of currency and the DSSN shall be legibly indicated on each strap. Coins shall be rolled whenever possible. The SF 215 shall be accompanied by an adding machine tape or other listing reflecting, by denomination, the total of currency and coin being deposited.

050207. Endorsement of Negotiable Instruments

A. Area for Endorsements. With the enactment of the Expedited Funds Availability Act (reference (s)), restrictions were established for placement of payee endorsements. Negotiable instruments shall be endorsed on the back of the instrument in the 1 1/2 inches space along the “trailing edge.” When viewing the face (front) of a check, the trailing edge is the left hand edge. Normally, the endorsement will consist of the name of the payee and other identifying information required by the activity cashing the check. When the DO is preparing checks made payable to the DoD, a DoD Component, another government agency, or the DO for deposit, the endorsement stamp required by subparagraphs 050207.C or 050507.D, below, shall appear in this space. When multiple endorsements occur (or the space is used by a qualified endorsement such as for checks endorsed over to the DO by the payee) and the DO’s endorsement will require space beyond the first 1 1/2 inches from the trailing edge, the DO’s endorsement shall use the assigned space for subsequent endorser (the back of the check in the upper right hand corner, no more than 3 inches from the right hand edge (leading edge) of the check). Do not refuse a check if the area assigned for the bank of first endorsement has been used. Such checks are acceptable but will not be processed by the banking system in the prescribed time frames under reference (s), which could hamper collection action. Blue or black ink is preferable for endorsements.

B. Endorsement Statement. The following endorsements for negotiable instruments are minimum requirements. Activities with stamps containing additional information may use them so long as the endorsement can be contained within the 1 1/2 inches area assigned for payee endorser. The Treasury Department has expanded the DSSN number for the disbursing or collecting official's endorsement to a CIN which includes four zeroes, the DSSN, a hyphen, and a check digit when depositing to an FRB or branch. The CIN is calculated as explained in Table 5-1. Figures 5-2 through 5-4 are examples of endorsements on negotiable instruments received directly

by DOs. To eliminate separate endorsements by collecting officials and DOs, collecting officials shall endorse negotiable instruments as shown in Figures 5-5 through 5-7.

C. Endorsements on Negotiable Instruments Deposited with an FRB or FRB Branch. DOs depositing directly with an FRB may function as the bank of first deposit on behalf of the FRB. Prior approval must be obtained from the FRB before this activity is begun. Since little advantage is gained by the DOs assuming this responsibility, DOs shall advise the servicing DFAS site if an FRB or the Treasury Department requests that they function as a bank of first deposit. All checks, drafts, and money orders in payment of an obligation due to the United States, regardless of the payee to which drawn (including the Treasury Department, the Department of Defense and any officer of the government), shall be endorsed on the back of the instrument in the 1 1/2 inches space along the trailing edge (see Figures 5-2 and 5-5). The nine-digit number is the disbursing office's CIN. Agencies may use a stamp, or insert the CIN by hand. The date may be filled in either manually or mechanically with the date on which the deposit is made. This date shall correspond with the bank's business day as explained in paragraph 050201, above.

D. Endorsements on Negotiable Instruments Deposited with a General Depository. All negotiable instruments in payment of an obligation due the United States, regardless of the payee to which drawn shall be endorsed on the back of the instrument in the 1 1/2 inches space along the trailing edge (see Figures 5-3 and 5-6). The blank following "U.S." shall contain the Component name (e.g., Army, Navy, DFAS, etc.) The blank following "DSSN" shall contain the four-digit disbursing activity DSSN which may be entered manually, mechanically, or be included as a part of the stamp itself. The blank following "Date" may be filled in either manually or mechanically with the date on which the deposit is made. This date shall correspond with the bank's business day as explained in paragraph 050201, above.

E. Conditional Endorsements. Do not accept checks with conditional endorsements such as payment in full notations, when less than the total amount due the United States is paid. Return these checks to the drawers and advise them that the DoD cannot legally accept them.

050208. Record of Negotiable Instruments Deposited. DOs shall keep a complete descriptive record of all negotiable instruments mailed or presented to depositaries. This record may be photocopy or microfilm records of both sides of the instruments if the source of the instrument is shown. Where photocopying or microfilming facilities are not available, the record shall be a typed or written list containing the: source of the instrument; name of the financial institution on which drawn; type of instrument; serial number; payee; maker; endorser (name of person from whom received if other than drawer); date drawn; and amount. Copies of collection vouchers or other documents that show the same data aforementioned may be used as the record of instruments. If an item is lost in banking channels, the DO may be held pecuniarily liable if the maker of the check cannot be identified in order to contact that person for a replacement. Therefore, photocopied, microfilmed, or prepared lists of instruments deposited shall be kept in active files until receipt of the deposit is acknowledged. They may then be filed as supporting documents to the retained copy of the SF 215 and the SF 1219, "Statement of Accountability," which covers the period in which the deposits were made.

050209. Lost Negotiable Instruments. When a negotiable instrument is lost, whether before or after deposit, the DO shall adjust the affected accounts and immediately request that the maker of the instrument stop payment and replace it with a new check or other form of payment.

050210. Disposition of Funds on Transfer or Reassignment without Relief. Funds in the possession of a DO transferred or reassigned without being relieved by another DO shall be deposited prior to transfer or reassignment. All receipts for cash funds held by deputies, agents, and/or cashiers, including imprest funds and change funds, shall be redeemed and the funds included in the final deposit. Each deposit made during the period, including the final deposit, shall be reported on the SF 1219 whether or not an acknowledged copy of the SF 215 is received prior to transfer or reassignment.

0503 DEPOSIT TRANSACTIONS

050301. Standard Form (SF) 215, "Deposit Ticket"

A. General. Deposits shall be accompanied by an SF 215 prepared in quintuplicate. The SF 215 is designed to be processed on optical character recognition equipment; therefore, it is essential that the preparer strictly follows these requirements. The SF 215 shall be typed with American National Standards Institute Optical Character Recognition A font (ANSI OCR-A) 10-pitch type. If an ANSI OCR-A is not available, Pica, 10-pitch should be used. An undesirable, but acceptable type font is Elite, 12-pitch. Specialty type fonts such as Adjutant, Advocate, Artisan, Courier, Delegate, Gothic, Italic, Scribe, Script, etc., are not acceptable. Typing in blocks two, three, four, and five (memorandum copy) must be single spaced horizontally and typed with the prescribed font. Typeovers, erasures, and other corrections cannot be made to entries in these blocks. The Treasury Department does not permit DOs or depositaries to make changes to data on the SF 215. Any violation of this rule by a depositary shall be reported to the DFAS Financial Services Division, Kansas City (DFAS-DFDB/KC), 1500 E. 95th Street, Kansas City, MO 64197-0030, for further reporting to the Treasury Department. An example of an SF 215 is shown as Figure 5-8. The SF 215 shall be prepared as described below:

1. Deposit Number--Block (1). Each SF 215 contains a preprinted six-digit deposit number used by the Treasury Department's central accounting and reporting systems as the basis for generating audit and reconciliation reports for depositor agencies. The preprinted number shall not be altered, typed over, or changed in any manner. Although prenumbered, it is not necessary to account for voided or spoiled forms.

2. Date Presented or Mailed to Bank--Block (2). Type the date that the document is either mailed to an FRB or branch or, if delivered to a general depositary, the banking business date of the depositary at time of presentation. The date shall consist of 2-digit single spaced groups in month, day, and year order, separated by hyphens and zero-filled for single-digit dates.

3. Eight-Digit Agency Accounting Station Code or Four-Digit Disbursing Office Symbol--Block (3). Type the nine-digit CIN for deposits to an FRB or branch, or the four-digit DSSN for deposits to general depositaries. Entries shall be left justified and single spaced.

4. Amount--Block (4). Type the total amount of the deposit, including cents. Normal punctuation of commas and decimal points shall be used; however, dollar and cent signs shall be omitted.

5. Date Confirmed by Bank--Block (5) (Memorandum Copy). Leave blank. To be completed after confirmed copy is received from the depositary.

6. Agency Use--Block (6). Block 6 may be used to enter descriptive data regarding the deposit such as: "Prepared by _____," "Verified by _____," and "Deposited by _____," with the applicable initials of the person who performed these tasks. NOTE: If a commissary deposit, the commissary store number and location shall be entered in this block. Also, if the deposit is made with a branch bank, the name and location of the branch shall be entered in this block.

7. Name and Address of Depositary--Block (7). Type the name and address of the depositary to which the SF 215 is mailed or presented.

8. Depositary Certification--Block (8). Leave blank. The depositary will complete this block.

9. Depositor's Title, Department or Agency and Address - Block (9). Type the complete mailing address of the disbursing activity in this block.

B. Distribution and Disposition. The original, depositary, and confirmed copies of the SF 215 shall be delivered or submitted to the depositary with the funds and or negotiable instruments to be deposited. The DO shall retain the memorandum and agency copies in a suspense file to assure that all deposits are in fact confirmed by the depositary. The DO shall take follow-up action on unconfirmed deposits as prescribed in paragraph 050403, below. When the confirmed copy is received from the depositary, the date confirmed shall be transcribed to the agency copy. Based on the specific requirements of the servicing DFAS site, the confirmed copy shall be submitted as part of the financial reports for that month. In those instances where a deposit is not confirmed in the same month as mailed, the servicing DFAS site may require the DO to submit the memorandum copy in support of the reported deposit activity for that month and to submit the confirmed copy with the financial reports for the month in which the confirmed copy is received. NOTE: When a deposit is presented or mailed to a depositary and the DO receives the confirmed copy of the SF 215 in the same month (as presented or mailed), only the confirmed copy is required to be submitted with the monthly financial reports. The agency copy is always retained by the DO as part of the retained financial records. The sum of all deposits presented or mailed to a depositary shall be reported in Column (2), Section II, Part B of the SF 1219 for the month in which the deposit was presented or mailed.

C. Accounting for Deposits. After netting out all the SF 5515s (except for EFT SF 5515s) to be accounted for in the current business day, enter the total of all the deposits to be accounted for during the business day (including SF 215s received from a depository to adjust a deposit) on line 4.2A of the DD Form 2657, "Daily Statement of Accountability." At the end of the accounting period (month), the memorandum or confirmed copies of each SF 215 (and SF 5515s, including EFT SF 5515s) applicable to the current accounting period (only) are used to prepare the detailed deposit activity report to support the SF 1219. The total of the detailed deposit activity report must agree with the total reported on line 4.2 on the face of the SF 1219 and with the total reported in Column (5), Section II, Part B, on the reverse of the SF 1219.

050302. SF 5515, "Debit Voucher"

A. General. When a check is returned unpaid to the depository with which the check was originally deposited, the depository may prepare and execute an SF 5515 to charge the depositing DSSN. The depository may also prepare an SF 5515 charging the depositing DSSN whenever a check is lost after deposit. SF 5515s may also be issued by depositories and by the Treasury Department to establish other valid charges against a DO's account. Such charges include exchange fees and other collection charges assessed in connection with foreign instruments deposited. The DO immediately shall record all SF 5515s received in the DD Form 2657. The SF 5515s shall be included in the SF 1219 for the month in which received.

B. Action by the DO

1. Nontactical Disbursing Activities. For SF 5515s received in connection with returned unpaid checks, the DO shall take action as prescribed in Chapter 4 of this volume for dishonored checks. For SF 5515s received in connection with checks lost after deposit, the DO shall take action as indicated in paragraph 050209, above. New checks received pursuant to action taken by the DO shall be processed as a new deposit. Charges for handling foreign checks shall be processed as prescribed in Chapter 13 of this volume.

2. Tactical Disbursing Activities. DOs receiving SF 5515s shall comply with the above provisions whenever any one of the following conditions exist: the deposit (which included the lost or dishonored check) was made during the incumbency of the current DO; the deposit (which included the lost or dishonored check) was made during the incumbency of a DO whose account is being subjected to the 90-day local retention period; or the maker or endorser of the lost or dishonored check is locally available for collection action. If none of the foregoing conditions apply, the current DO shall forward the SF 5515 by cover letter to the activity designated to settle the former DO's account. A copy of the cover letter shall be sent to the issuing depository. In addition to the SF 5515, the letter shall contain either the original dishonored check as returned by the depository or in the case of lost checks, a copy of the relevant abstract from the listing of instruments deposited. In all cases, the cover letter shall contain the most recent information concerning the present location and status of the maker or endorser of the check in question.

C. Special Arrangement with Depository. The DO and the depository may enter into a special arrangement whereby unpaid checks automatically will be returned directly to the DO to be replaced by new checks. Under such an arrangement, the depository would not issue an SF 5515 unless the unpaid checks were not replaced within an agreed period of time.

D. Distribution. The SF 5515 is a four-part document. Two copies are retained by the depository. The memorandum and the confirmed copies are forwarded to the DO. The DO shall forward the confirmed copy in support of the monthly financial reports. The memorandum copy shall be retained with the DO's retained financial records. An example of an SF 5515 is shown as Figure 5-9.

E. Accounting. SF 5515s are accounted for as negative deposits. As noted in subparagraph 050301.C, above, all SF 5515s (except for EFT SF 5515s) to be accounted for in the current business day are netted against all deposits to be accounted for during the business day, and the total recorded on line 4.2A of the DD Form 2657. EFT SF 5515s are recorded on line 4.2B. At the end of the accounting period (month), the memorandum or confirmed copies of each SF 5515 (including EFT SF 5515s) and each SF 215 applicable to the current accounting period (only) are used to prepare the detailed deposit activity report to support Section II, Part B of the SF 1219. The total of the detailed deposit activity report must agree with the total reported on line 4.2 on the face of the SF 1219 and with the total reported in Column (5) Section II, Part B, on the reverse of the SF 1219.

0504 DEPOSIT RECONCILIATION

050401. General

★ A. All DOs are required to report deposit activity in connection with their financial reports. NOTE: Until a standard deposit reporting and reconciliation system is implemented, each disbursing office shall prepare and submit the detailed deposit activity report formerly required by the respective Component. Army disbursing offices shall report SF 215 and SF 5515 information in the Data Element/Accounting Reporting System. Navy disbursing offices shall use the Uniform Microcomputer Disbursing System, other approved automated format, or prepare and submit the monthly Schedule of Deposit Activity as prescribed in paragraph 050411, below. Air Force disbursing offices shall use the Deposits in Transit System (6J record). Marine Corps disbursing offices shall report detailed deposit activity using the Marine Corps Expenditure/Reimbursement Reporting System. The net dollar value of these inputs ultimately is provided to the Treasury Department, which also receives detailed reports from each depository of all SF 215s and SF 5515s received from DOs and issued by depositories. Refer to the following: Table 5-2, "Checklists for DFAS site Responsibilities for Deposit Discrepancies," Table 5-3, "Checklists for Disbursing Officer Responsibilities for Deposit Discrepancies" and Table 5-4, "Decision Logic Table for Deposit Discrepancies."

B. Monthly, the Treasury Department compares the value of deposits and debit vouchers reported by DOs on SF 1219s (Statements of Accountability), and detailed deposit

activity reports to the value of deposits and debit vouchers reported through the banking system. When the Treasury Department is unable to reconcile the information contained in the two reporting systems, an FMS Form 6652 (Statement of Differences, Deposit Transactions), with supporting detail of deposits and debit vouchers reported by the depositaries, will be forwarded to the applicable DFAS site for redistribution to the applicable disbursing office for reconciliation. Any deposit discrepancy appearing on an FMS Form 6652 will appear on every subsequent FMS Form 6652 until the difference is resolved. All deposit differences that have not been reconciled after six months from the date of the initial transaction shall be considered as a loss or overage of funds as prescribed in Chapter 6 of this volume.

C. It is imperative that DOs strictly adhere to the preparation requirements for the SF 215s and SF 5515s as prescribed in section 0503, above, and exercise particular care to ensure that these forms are prepared accurately. It is also imperative that DOs promptly and properly report all SF 215s and SF 5515s. Instructions for reporting SF 215s and SF 5515s using the systems noted in subparagraph 050401.A, above, are contained in the user's guides for those systems. Instructions for manual preparation of the detailed deposit activity report are provided in paragraph 050411, below. Paragraphs 050402 through 050410, below, contain detailed instructions for clearing deposit differences from the FMS Form 6652. The following subparagraphs list the most common causes of deposit differences.

1. The DO or a depositary inserts an incorrect date, DSSN or amount on an SF 215 or SF 5515.
2. The DO or a depositary fails to report an SF 215 or SF 5515. For example, documentation for a remote deposit was not provided to the DO or a deposit that was mailed was not received by the depositary.
3. The DO reports an SF 215 or SF 5515 number, date, DSSN, or amount incorrectly on the detailed deposit activity report or the depositary reports an SF 215 or SF 5515 number, date, DSSN, or amount incorrectly to Treasury Department.

D. Once SF 215s or SF 5515s have been released to a depositary, the documents cannot be recalled, corrected or resubmitted. In addition, the Treasury Department prescribes specific instructions to all approved depositaries regarding adjustment of errors discovered subsequent to the day of deposit. Any error discovered subsequent to release of a deposit to a depositary or differences reported on the FMS Form 6652 shall be corrected through the reconciliation process. All DOs must take aggressive action to clear all differences as rapidly as possible. As prescribed in subparagraph 050401.B, above, an unreconciled difference shall be considered as a DO loss or overage of funds with the associated pecuniary liability six months after the deposit transaction. To maintain control, the DO shall monitor deposit activity on a daily basis using the CASHLINK Agency Access System and maintain either a manual or mechanized subsidiary record of all deposit differences. The DO or primary deputy shall review the record of differences at least once each week to assure all necessary actions are being taken to clear these differences. Also, each time there is a change of DOs, unreconciled differences shall be validated by the incoming DO. If the departing DO cannot provide the incumbent DO

with documentation supporting the unreconciled items, the departing DO shall process all unsupported items as a loss or overage of funds as prescribed in Chapter 6 of this volume.

E. CASHLINK Agency Access System. The CASHLINK Agency Access System was developed by the Treasury Department to assist agencies in reconciling deposit transactions. Use of the system allows early access to deposit transaction information and gives the DO the opportunity to take immediate action to correct a deposit difference (regardless of dollar value) before the transaction appears on the FMS Form 6652. Deposit transactions reported by financial institutions and FRBs are available in the CASHLINK Agency Access System within one or two days after reporting by the depository. Use of the CASHLINK Agency Access System as a tool for deposit reconciliation is mandatory for all disbursing offices within the Department. Information and application forms for the CASHLINK Agency Access System can be obtained from the servicing DFAS site or the DFAS Financial Services Division/Kansas City (DFAS-DFCB/KC), 1500 E. 95th Street, Kansas City, MO 641970030. Any DoD Component disbursing activity that determines use of the CASHLINK Agency Access System is not feasible must submit written documentation and justification for nonuse through the chain of command to the DFAS-DFCB/KC.

050402. Deposit Tickets and Debit Vouchers Prepared Improperly. Deposit differences can be the result of preparation errors on the part of the preparing disbursing office or the depository, depending on where the SF 215 or SF 5515 involved is prepared. Specific areas of these documents where proper preparation is most critical are the date, DSSN and amount blocks. Errors in any one or more of these blocks will always result in a deposit difference.

A. Incorrect Date Inserted on Deposit Tickets and Debit Vouchers. If a DO inserts an erroneous date on an SF 215 or SF 5515, the depository should either process the transaction using the date on the form or prepare a new SF 215 or SF 5515 with the correct date. Treasury Department regulations do not permit depositories to make changes to the date on these forms. If the depository prepares a new SF 215 or SF 5515 or changes the date on the SF 215 or SF 5515 prepared by the DO, a deposit difference will occur. Daily monitoring of deposit activity through the CASHLINK Agency Access System should alert the DO to this difference and allow correction of the transaction before it is reported on the FMS Form 6652. If a depository consistently changes the date entered on the SF 215 or SF 5515, the DO shall report this condition to the DFAS-DFDB/KC as prescribed in paragraph 050301, above. This report must include a copy of the SF 215s or SF 5515s, FMS Form 6652s and supporting detail, and a printout of the data from the CASHLINK Agency Access System.

1. When the DO discovers that the depository prepared a new SF 215 or SF 5515 for the transaction or changed the date, the DO shall report the transaction on the detailed deposit activity report exactly as reported by the depository. The DO can discover this information through daily monitoring of the CASHLINK Agency Access System, receipt of the confirmed copy of the document (prepared by the DO), and receipt of the confirmed copy of the document prepared by the depository. Note that this corrective action can be taken only if the error is discovered in the same month the transaction is presented or mailed to the depository.

2. If the error is not discovered until after the month the SF 215 or SF 5515 was presented or mailed to the depository, it will be reported on the FMS Form 6652 by the Treasury Department. To clear this discrepancy from the FMS Form 6652, the DO shall reverse the transaction as originally reported from the current month detailed deposit activity report. It is critical that the DO reverse an SF 215 transaction exactly as originally reported. If the reported amount was positive, the reversal amount must be negative or bracketed. If the reported amount was negative or bracketed, the reversal amount must be positive. It is also critical that the DO reenter the SF 215 exactly as reported by the depository. The deposit reversal and reentry shall also be included in Section II, Part B on the reverse side of the SF 1219. The reversal transaction must show the month and year of the original transaction as well as reverse the original amount reported. For an SF 5515 transaction, it is critical that the DO reverse the transaction exactly as originally reported. If the reported amount was negative or bracketed, the reversal amount must be positive. If the reported amount was positive, the reversal amount must be negative or bracketed. The DO must reenter the SF 5515 exactly as reported by the depository. The debit voucher reversal and reentry shall also be included in Section II, Part B on the reverse side of the SF 1219. The reversal transaction must show the month and year of the original debit voucher transaction as well as reverse the original amount reported. Reversal and reentry of an SF 215 or SF 5515 transaction to correct the date will net to a zero value and will have no impact on the DO's pecuniary liability. Processing these corrections is mandatory to remove the differences from the FMS Form 6652.

B. Incorrect DSSN Inserted on Deposit Ticket or Debit Voucher

1. Incorrect Deposit Ticket DSSN. If a DO inserts an incorrect DSSN on an SF 215, two differences will occur at the Treasury Department. The depositing (preparing) DO will report the correct DSSN on the SF 1219 and detailed deposit activity report, but the depository will report the DSSN as shown on the SF 215. These reported deposits will not match and the transaction will appear on the FMS Form 6652 for each of the DSSNs. If this type of deposit difference occurs, neither DO is authorized to process a transaction to correct the error. Each DO shall take the appropriate actions as prescribed below.

a. The depositing DO should receive the confirmed copy of the SF 215 from the depository since the address on the SF 215 should be that of the depositing DO. However, the deposit will not appear in the CASHLINK Agency Access System under the depositing DO's DSSN and the DO will receive an FMS Form 6652 indicating a deposit reported by the DO but not by the depository. The DO shall compare the agency and confirmed copies of the SF 215 and the data reported on the detailed deposit activity report to the data reported in the CASHLINK Agency Access System and the FMS Form 6652. Upon determining the exact nature of the error, the DO shall immediately contact the Financial Analysis Branch, Financial Management Service, Department of the Treasury, Room 500E, 3700 East-West Highway, Hyattsville, MD 20782, provide a description of the error and request the Treasury Department to initiate corrective action. Initial contact to the Treasury Department may be by telephone at (202) 874-7980. After investigation of the error and contact with the depository and both DOs involved, the Treasury Department will administratively correct the deposit error and clear the item(s) from the FMS Form 6652.

b. The DO of the DSSN that is reported by the depository should not receive a confirmed copy of the SF 215 from the depository since the address on the SF 215 should be that of the DO who prepared the SF 215. However, the DO will discover a deposit in the CASHLINK Agency Access System for which there is no record at that DSSN. The DO also will receive an FMS Form 6652 that indicates a deposit reported by the depository and not by the DO. Unless the DO receives the confirmed copy of the SF 215 which is an indication that the depository prepared the SF 215 to correct an understated deposit or overstated debit voucher, the DO shall not record this deposit transaction on the DD Form 2657, SF 1219 or detailed deposit activity report. The DO shall contact the Treasury Department at the above address and phone number to report the error and request assistance in resolving the deposit difference.

2. Incorrect Debit Voucher DSSN. Generally, a DO only prepares SF 5515s in conjunction with EFT payments. If a DO inserts an incorrect DSSN on an SF 5515, two differences will occur at the Treasury Department. The preparing DO will report the correct DSSN on the SF 1219 and detailed deposit activity report, but the depository will report the DSSN as shown on the SF 5515. These reported debit vouchers will not match and the transaction will appear on the FMS Form 6652 for each of the DSSNs. If this type of debit voucher difference occurs, neither DO is authorized to process a transaction to correct the error. Each DO shall take the appropriate actions as prescribed below.

a. The preparing DO should receive the confirmed copy of the SF 5515 from the depository since the address on the SF 5515 should be that of the preparing DO. However, the debit voucher will not appear in the CASHLINK Agency Access System under the DSSN of the preparing DO and the DO will receive an FMS Form 6652 indicating a debit voucher reported by the DO but not by the depository. The DO shall compare the confirmed copy of the SF 5515 and the data reported on the detailed deposit activity report to the data reported in the CASHLINK Agency Access System and the FMS Form 6652. Upon determining the exact nature of the error, the DO immediately shall contact the Financial Analysis Branch, Financial Management Service, Department of the Treasury, Room 500E, 3700 East-West Highway, Hyattsville, MD 20782, provide a description of the error and request the Treasury Department to initiate corrective action. Initial contact to the Treasury Department may be by telephone at (202) 874-7980. After investigation of the error and contact with the depository and both DOs involved, the Treasury Department will administratively correct the debit voucher error and clear the item(s) from the FMS Form 6652.

b. The DO of the DSSN that is reported by the depository should not receive a confirmed copy of the SF 5515 from the depository since the address on the SF 5515 should be that of the DO who prepared the SF 5515. However, the DO will discover a debit voucher in the CASHLINK Agency Access System for which there is no record at that DSSN. The DO also will receive an FMS Form 6652 that indicates a debit voucher reported by the depository and not by the DO. Unless the DO receives the confirmed copy of the SF 5515 which is an indication that the depository prepared the SF 5515 to correct an overstated deposit or understated debit voucher, the DO shall not record this debit voucher transaction on the DD Form 2657, SF 1219 or detailed deposit activity report. The DO shall contact the Treasury

Department at the above address and phone number to report the error and request assistance in resolving the deposit difference.

C. Over or Understated Deposit Tickets and Debit Vouchers. A difference will occur when an SF 215 or SF 5515 amount is overstated or understated. An overstated SF 215 exists when the amount entered on the SF 215 is more than the amount of cash or negotiable instruments accompanying the SF 215. An understated SF 215 exists when the amount entered on the SF 215 is less than the amount of cash or negotiable instruments accompanying the SF 215. An overstated SF 5515 exists when the amount entered on the SF 5515 is more than the value of the EFT payments covered by the SF 5515. An understated SF 5515 exists when the amount entered on the SF 5515 is less than the value of EFT payments covered by the SF 5515. Treasury Department regulations for depositaries do not permit changing the amount indicated on an SF 215 or SF 5515. These regulations require the depositary to confirm a deposit as presented and immediately issue an SF 5515 for the amount of the overage or an additional SF 215 for the amount of the shortage. In either of these situations, the DO should have discovered an overage of funds for an overstated deposit or a loss of funds for an understated deposit, upon the first balancing after the deposit was presented or mailed to the depositary and recorded on the DD Form 2657. Treasury Department regulations also require the depositary to confirm a debit voucher as presented and immediately issue an SF 215 for the amount of the overage or an additional SF 5515 for the amount of the shortage. In either of these situations, the DO should have discovered an overage of funds for an overstated debit voucher or a loss of funds for an understated debit voucher, upon the first balancing after the debit voucher was presented or mailed to the depositary and recorded on the DD Form 2657. Daily monitoring of deposit activity using the CASHLINK Agency Access System also will enable early detection of these differences. Upon receipt of the confirmed copy of an adjusting SF 215 or SF 5515, the DO shall record the document on the DD Form 2657.

1. If actions required by Chapter 6 of this volume were taken to record the overage or shortage of funds upon discovery, receipt of the adjusting SF 215 or SF 5515 from the depositary will enable a more rapid settlement of the overage or shortage in the DO's accountability.

2. If an overage or shortage of funds was not discovered prior to receipt of the adjusting SF 215 or SF 5515, recording the document will create an overage or shortage, in which case action shall be taken to process the overage or shortage as prescribed in Chapter 6 of this volume.

3. Even though not authorized by the Treasury Department, some depositaries will change the amount of an SF 215 or SF 5515 rather than issuing an adjusting document as described above. The DO will be able to discover such action through daily monitoring of deposit activity through the CASHLINK Agency Access System, upon receipt of the confirmed copy of the original SF 215 or SF 5515, or upon receipt of the FMS Form 6652. If the amount of the document (as prepared and submitted by the DO) was incorrect, the DO should also have detected a loss or overage of funds condition upon recording the transaction on the DD Form 2657. If a depositary consistently changes the amount entered on an SF 215 or SF 5515, the DO shall report this condition to the DFAS-DFCB/KC as prescribed in paragraph

050301, above. This report must include a copy of the SF 215 or SF 5515, FMS Form 6652 and supporting detail, and a printout of the data from the CASHLINK Agency Access System.

050403. Deposits Not Reported by DOs. Failure to include a deposit transaction on the DD Form 2657, SF 1219 and the detailed deposit activity report will create an out-of-balance condition on the DD Form 2657 and SF 1219, unless the DO also failed to record collection of a receivable. For example: if a DO processes and includes a collection voucher on the

DD Form 2657 and SF 1219, prepares and submits an SF 215 to the depository but does not include the SF 215 on the DD Form 2657, SF 1219 and detailed deposit activity report, a loss of funds condition will exist. The DD Form 2657 and SF 1219 will indicate cash or negotiable instruments as on hand but the DO will not have custody of the cash or negotiable instruments. The SF 215 will appear in the CASHLINK Agency Access System and on the FMS Form 6652 as a deposit reported by the depository but not by the DO. Proper balancing procedures will not allow this situation to occur. In another example, a remote agent makes a collection and deposit on behalf of a DO, but the documentation is not provided to the DO in time for inclusion on the DD Form 2657, SF 1219 and detailed deposit activity report for the month of the transaction. In this example the deposit will be reported to the Treasury Department by the depository, will appear in the CASHLINK Agency Access System and on the FMS Form 6652 as a deposit reported by the depository and not by the DO. See subparagraphs 050403.A and 050403.B, below, for the actions necessary to reconcile this type of deposit difference.

A. To prevent this difference from appearing on the FMS Form 6652, the DO must obtain the collection and deposit documentation from the agent and process both the collection and the deposit on the DD Form 2657, SF 1219 and the detailed deposit activity report for the month of the transaction.

B. If the deposit transaction occurred near the end of the month and the DO cannot process the collection and deposit within the month of the transaction, the deposit difference will appear on the FMS Form 6652. To correct this difference, the DO must obtain the collection and deposit documentation from the agent and process both the collection and the deposit on the DD Form 2657, SF 1219 and detailed deposit activity report during the current month. The DO must ensure the deposit is reported using the month and year the deposit was actually made (as reported by the depository in the CASHLINK Agency Access System), not the current month and year in which the deposit is being reported. Section II, Part B, column (3) of the SF 1219 must indicate the actual month and year of the deposit as reported by the depository. The deposit must also be included in the detailed deposit activity report and must be reported using the actual month and year of the deposit as reported by the depository.

050404. Deposits Not Reported by Depositories. SF 215s that have been reported by DOs but not by the depository will not appear in the CASHLINK Agency Access System. Such deposits will appear on the FMS Form 6652. Daily monitoring of the CASHLINK Agency Access System will alert the DO to possible deposit differences when a deposit does not appear in the system after a reasonable period of time based on whether the deposit was presented to the depository in person or by mail.

A. For deposits presented to a depository by mail, if no confirmation copy is received from the depository within a reasonable period of time, the DO shall initiate follow-up action with the depository to determine the status of the deposit. A reasonable period of time is considered to be the normal mailing time from the date mailed to the depository until the date a confirmation copy is received based on past experience. For tactical DOs, consideration should also be given to unit's movement schedule and location when the deposit was mailed. In any event, follow-up action shall be initiated within 30 days from the date the deposit was mailed.

B. A follow-up request to the depository should include a copy of the applicable SF 215s and a description or copies of the instruments included in the deposit. The depository should provide a confirmation copy or confirmation information to the DO in response to the follow-up request. A depository response acknowledging receipt of the deposit may be used as the confirmation copy if the actual confirmation copy cannot be provided. If the depository had neglected to report the deposit and reports it to the Treasury Department, the deposit will appear in the CASHLINK Agency Access System and no further action by the DO should be required since this action will clear the difference from the FMS Form 6652. If the depository acknowledges receipt of the deposit but refuses to report the transaction to the Treasury Department, the DO shall provide written notification, with copies of all correspondence and documents involved, to the DFAS-DFCB/KC. The DFAS-DFCB/KC will pursue resolution of the issue through the Treasury Department and provide the DO written instructions on additional actions to be taken.

C. If the follow-up action does not result in confirmation of the deposit or the depository notifies the DO that the deposit was not received, the deposit transaction shall be reversed in the DO's current month's business. The DO shall prepare and process an OF 1017-G (Journal Voucher) to document reversal of the deposit transaction. The OF 1017-G shall be recorded on the DD Form 2657, line 4.2A as a negative deposit and on line 7.3 as a loss of funds, and included on the corresponding lines of the SF 1219 at the end of the month. The deposit reversal must be included in Section II, Part B, column (3) of the SF 1219, and must indicate the month and year the deposit was initially reported to the Treasury Department. The amount of the deposit being reversed must be shown as negative or bracketed. The deposit must also be reversed in the current month's detailed deposit activity report and must be reversed using the actual deposit number, month and year of the deposit (as initially reported to the Treasury Department). The amount must be shown as negative or bracketed. These actions will remove the deposit from the detailed deposit activity report, clear the FMS Form 6652 and record the deposit as a loss of funds. A copy of the follow-up memorandum to the depository, the depository's response and the FMS Form 6652 which initially included the deposit difference shall be attached as supporting documents to the OF 1017-G. The resulting loss of funds shall be reported and processed as prescribed in Chapter 6 of this volume. If negotiable instruments were included in the lost deposit, the action prescribed in paragraph 050209, above, shall be taken for those instruments.

050405. Deposit Number, Date or Amount Reported Incorrectly. A deposit difference will result from incorrect reporting of an SF 215 serial number, date or amount by either a DO or a depository. These differences should be detected through daily monitoring of the CASHLINK Agency Access System. If such an error is not corrected in the month that the

deposit is made, a deposit difference will appear on the FMS Form 6652. The supporting detail provided with the FMS Form 6652 will show a specific deposit reported by the depository, but this detail will not match the data in the DO's detailed deposit activity report. DOs shall compare the memorandum, agency and, upon receipt from the depository, confirmed copies of the SF 215 and the detailed deposit activity report with the deposit data in the CASHLINK Agency Access System and detail data supporting the FMS Form 6652. This comparison is required to determine the exact nature of the error, whether caused by the DO or the depository, and the specific corrective action necessary to resolve the difference. The following subparagraphs describe examples of typical deposit number, date and amount reporting errors and the corrective action required for resolving these differences.

A. Each SF 215 has a preprinted number that cannot be changed or altered in any manner. If a DO or depository changes or enters this number incorrectly on the reports to the Treasury Department, a difference will occur.

B. If a DO reports a deposit date incorrectly or a depository changes and reports a deposit date based on the date of receipt (e.g., a deposit that was mailed) rather than the date shown on the SF 215, a difference will occur. If a depository consistently reports deposits in the month received and processed rather than the date entered on the SF 215, the DO shall report this condition to the DFAS-DFCB/KC as prescribed in paragraph 050301, above. This report must include a copy of the SF 215, the FMS Form 6652 (and supporting detail) and a printout of the data from the CASHLINK Agency Access System.

C. If a DO or depository reports the amount of a deposit incorrectly to the Treasury Department, a difference will occur. If this type of error is made by the DO, the total deposits reported on line 4.2 and the reverse of the SF 1219 will not agree with the total of deposits on the detailed deposit activity report. Proper balancing procedures will not allow this error to occur. If a depository reports the amount of a deposit incorrectly to the Treasury Department, the amount reported by the depository in the CASHLINK Agency Access System will not agree with the amount shown on the confirmed copy of the SF 215.

D. If the DO made the errors described in subparagraphs 050405.A and 050405.B, above, the DO shall reverse the deposit as originally reported from the current month's detailed deposit activity report and reenter the deposit with the correct data. The deposit reversal and reentry shall also be included in Section II, Part B on the reverse side of the SF 1219. The reversal entry must show the month and year of the original deposit transaction. Since reversal and reentry of a deposit to correct the deposit number or date will net to a zero value, there will be no impact on the DO's pecuniary liability. However, such corrections are mandatory to remove the differences from the FMS Form 6652.

E. If the depository made the errors described in subparagraphs 050405.A and 050405.B, above, the DO should first contact the depository and request the depository to correct its deposit report to the Treasury Department. Such a correction by the depository will clear the deposit difference from the FMS Form 6652. If the depository refuses to make the correction, the DO is authorized to make the correction as described in subparagraph 050405.D, above, provided the documentation for the deposit clearly indicates the error to be a deposit

number or date reporting error. The documentation necessary is the confirmed and agency copies of the SF 215; detailed deposit activity report; FMS Form 6652 (and supporting detail) and printout of data from the CASHLINK Agency Access System. When a DO makes the corrections under these conditions, a complete report of the facts shall be made to the DFAS-DFCB/KC as prescribed in paragraph 050301, above. This report must include a copy of all documentation and correspondence regarding the deposit.

F. Per subparagraph 050405.C, above, if the DO reports the deposit amount incorrectly, the detailed deposit activity report will not balance with the SF 1219. In the event such a circumstance arises, the DO shall correct the error following the correction procedures described in subparagraph 050405.D, above. Use of this correction procedure is authorized only if the amount of the deposit was recorded correctly on line 4.2 of the SF 1219 and in Section II, Part B on the reverse side of the SF 1219. If the deposit amount was not recorded correctly on the SF 1219, refer to paragraph 050402.C, above, for corrective actions required.

G. If the depository made the amount error described in subparagraph 050405.C, above, the DO shall contact the depository and request the depository to correct its deposit report to the Treasury Department. Such a correction by the depository will clear the deposit difference from the FMS Form 6652. If the depository refuses to make the correction, the DO shall make a complete report of the facts to the DFAS-DFCB/KC as prescribed in paragraph 050301, above. This report must include a copy of all documentation and correspondence regarding the deposit. The DO must not attempt to correct an erroneous amount reported by a depository. To make such a correction would create a loss or overage of funds condition on the SF 1219.

050406. Deposit Ticket DSSN Reported Incorrectly

A. DSSN Reported Incorrectly by the DO. Although a rare situation, if the DSSN is entered correctly on the SF 215 and reported correctly by the depository, but the DO reports the assigned DSSN incorrectly on the detailed deposit activity report to the Treasury Department, two deposit differences will occur. These reported deposits will not match and the transaction will appear on the FMS Form 6652 for each of the DSSNs. If this type of deposit difference occurs, neither DO is authorized to process a transaction to correct the error. Each DO shall take the appropriate actions as prescribed below.

1. The depositing DO should receive the confirmed copy of the SF 215 from the depository since the address on the SF 215 will be that of the depositing DO. The deposit will appear in the CASHLINK Agency Access System under the depositing DO's DSSN, but the DO will receive an FMS Form 6652 indicating a deposit reported by the depository but not by the DO. The DO shall compare the agency and confirmed copies of the SF 215 and the data reported on the detailed deposit activity report with the data reported in the CASHLINK Agency Access System and the supporting detail provided with the FMS Form 6652. Upon determining the exact nature of the error, the DO immediately shall contact the Financial Analysis Branch, Financial Management Service, Department of the Treasury, Room 500E, 3700 East-West Highway, Hyattsville, MD 20782, provide a description of the error and request the Treasury Department to initiate corrective action. Initial contact to

the Treasury Department may be by telephone at (202) 874-7980. After investigation of the error and contact with the depository and both DOs involved, the Treasury Department will administratively correct the deposit error and clear the item(s) from the FMS Form 6652.

2. The DO of the DSSN that is erroneously reported by the depositing DO will not receive a confirmed copy of the SF 215 from the depository since the address on the SF 215 will be that of the depositing DO. The deposit will not appear in the CASHLINK Agency Access System under the DSSN erroneously reported by the depositing DO. However, the DO of the DSSN that is reported erroneously will receive an FMS Form 6652 and supporting detail that indicates a deposit reported by the DO but not the depository. The DO will have no record of the deposit. Unless the DO receives the confirmed copy of the SF 215 which is an indication that the depository prepared the SF 215 to correct an understated deposit or overstated debit voucher, the DO shall not record this deposit transaction on the DD Form 2657, SF 1219 or detailed deposit activity report. The DO shall contact the Treasury Department at the above address and phone number to report the error and request assistance in resolving the deposit difference.

B. DSSN Reported Incorrectly by the Depository. If a depository reports a DSSN incorrectly to the Treasury Department, two differences will occur. In the event either of these deposit differences occur, neither DO is authorized to process a transaction to correct the error. Each DO shall take the appropriate actions as prescribed below.

1. The deposit involved will not appear in the CASHLINK Agency Access System under the DSSN of the DO that made the deposit, but the DO will receive the confirmed copy of the SF 215. The DO also will receive an FMS Form 6652 and supporting detail indicating a deposit reported by the DO but not by the depository. The DO shall compare the agency and confirmed copies of the SF 215 and the data reported on the detailed deposit activity report with the supporting detail provided with the FMS Form 6652. Upon determining the exact nature of the error, the depositing DO shall immediately contact the Financial Analysis Branch, Financial Management Service, Department of the Treasury, Room 500E, 3700 East-West Highway, Hyattsville, MD 20782, provide a description of the error and request the Treasury Department to initiate corrective action. Initial contact to the Treasury Department may be by telephone at (202) 874-7980. After investigation of the error and contact with the depository and both DOs involved, the Treasury Department will administratively correct the deposit error and clear the item from the FMS Form 6652.

2. The DO of the DSSN that is reported by the depository will discover a deposit in the CASHLINK Agency Access System for which there is no record at that DSSN. The DO should not receive a confirmed copy of the SF 215 from the depository since the address on the SF 215 will be that of the DO who made the deposit. The DO will receive an FMS Form 6652 and supporting detail that indicates a deposit reported by the depository and not by the DO. Unless the DO receives the confirmed copy of the SF 215 which is an indication that

the depository prepared the SF 215 to correct an understated deposit or overstated debit voucher, the DO shall not record this deposit transaction on the DD Form 2657, SF 1219 or detailed deposit activity report. The DO shall contact the Treasury Department at the above address and phone number to report the error and request assistance in resolving the deposit difference.

050407. Debit Vouchers Not Reported by DOs

A. Except for payment by electronic fund transfer through the Federal Reserve System, SF 5515s are generally prepared only by depositories as adjustments to erroneous amounts on SF 215s and SF 5515s, to return negotiable instruments that are dishonored, or to adjust SF 215s for counterfeit currency. All SF 5515s prepared by depositories are reported automatically to the Treasury Department through the CASHLINK Agency Access System. The depository will forward the memorandum and confirmed copies of the SF 5515 and supporting documents to the DO for recording and reporting. Unless the DSSN appearing on the SF 5515 is not the DSSN of the DO receiving the document, the SF 5515 shall be recorded into the DO's accountability upon receipt of the memorandum and confirmed copies and included in the detailed deposit activity report. This requirement for DOs to record and report the SF 5515 upon receipt applies regardless of whether the SF 5515 is deemed erroneous or if the reason given for the charge needs further clarification. If the DO fails to record and report the SF 5515 on the DD Form 2657, SF 1219 and detailed deposit activity report for the month that the SF 5515 is issued, the SF 5515 will appear on the FMS Form 6652. If the SF 5515 is issued near the end of the month and the DO does not receive and process the transaction in the month of issue, the SF 5515 will appear on the FMS Form 6652 as reported by the depository and not by the DO. Daily monitoring of the CASHLINK Agency Access System will alert the DO that an SF 5515 has been issued by a depository. If no confirmation copy is received from the depository within 30 days after appearing in the CASHLINK Agency Access System, the DO shall initiate follow-up action with the depository to determine the status of the SF 5515. The depository should provide a confirmation copy or confirmation information to the DO in response to the follow-up memorandum.

1. To clear this difference from the FMS Form 6652, the DO must obtain the memorandum and confirmed copies and include the SF 5515 on the DD Form 2657, SF 1219 and detailed deposit activity report during the month of receipt. The DO must ensure the SF 5515 is reported using the month and year of issue (as reported by the depository in the CASHLINK Agency Access System), not the current month and year in which the SF 5515 is being recorded and reported. Section II, Part B, column (3) of the SF 1219 must indicate the actual month and year of the SF 5515 as reported by the depository. The SF 5515 must also be included in the detailed deposit activity report and must be reported using the actual month and year the SF 5515 was issued (as reported by the depository).

2. If the DSSN cited on the SF 5515 is not the DSSN of the receiving disbursing office, the document shall be forwarded to the disbursing office whose DSSN is on the document or returned to the depository if the identity and location of the disbursing office cannot be determined.

3. If the SF 5515 should have been charged to a different DSSN, follow the procedures in subparagraph 050402.B.2, above.

B. In some instances, SF 5515s for electronic payments through the Federal Reserve System are prepared by the paying DO and submitted to the depository with the payment file. In other instances, the Federal Reserve Bank prepares the SF 5515s in lieu of accepting and processing a paper SF 5515 from the DO. In either instance, these SF 5515s must be included on the DD Form 2657, SF 1219 and detailed deposit activity report for the month of payment.

Failure to include an SF 5515 electronic payment transaction on the DD Form 2657, SF 1219 or the detailed deposit activity report will create an out-of-balance condition on the DD Form 2657 and SF 1219 unless the DO also failed to record the disbursement. For example: if a DO processes and includes a disbursement voucher on the DD Form 2657 and SF 1219, prepares and submits an SF 5515 to the depository with the electronic payment file, but does not include the SF 5515 on the DD Form 2657, SF 1219 and detailed deposit activity report, the DD Form 2657 and SF 1219 will not balance. Proper balancing procedures will not allow this situation to occur. If the transaction occurred near the end of the month and the DO cannot process and report the transaction in the transaction month, the deposit difference will appear on the FMS Form 6652. To correct this difference, the DO must obtain the transaction documentation and process both the payment and the SF 5515 on the DD Form 2657, SF 1219 and detailed deposit activity report during the current month. The DO must ensure the SF 5515 is reported using the month and year the payment was actually made (as reported by the depository in the CASHLINK Agency Access System), not the month and year in which the SF 5515 is being reported. Section II, Part B, column (3) of the SF 1219 also must indicate the actual month and year of the SF 5515 as reported by the depository. The SF 5515 must also be included in the detailed deposit activity report and must be reported using the actual month and year of the SF 5515 as reported by the depository.

050408. Debit Vouchers Not Reported by Depositories. SF 5515s that have been reported by the DO but not by the depository will appear on the FMS Form 6652. The most frequent cause of this difference is when a depository receives an SF 5515 and payment file for payment by electronic fund transfer, but rather than processing and reporting the SF 5515 provided by the DO, prepares a new SF 5515 and reports it to the Treasury Department. The depository will provide the DO with the memorandum and confirmed copies of the SF 5515 prepared and reported by the depository. If the DO reports the SF 5515 provided to the depository and the depository reports the SF 5515 prepared by the depository, the transaction will appear on the FMS Form 6652. The supporting detail provided with the FMS Form 6652 will indicate a specific SF 5515 reported by the depository but this detail will not match the data in the DO's detailed deposit activity report. Daily monitoring of the CASHLINK Agency Access System will alert the DO that a new SF 5515 has been issued by the depository. DOs using depositories that routinely process SF 5515s in this manner shall contact the depository in writing and request an explanation for the actions and that the depository process the SF 5515s provided by the DO with the payment files. If the depository refuses to process the SF 5515s provided by the DO, the DO shall provide written notification with copies of all correspondence and

documents involved to the DFAS-DFCB/KC. The DFAS-DFCB/KC will pursue resolution of the issue through the Treasury Department and provide the DO written instructions on any additional actions to be taken.

A. To prevent this type of difference from appearing on the FMS Form 6652, the DO must report the SF 5515 transaction on the detailed deposit activity report as reported by the depository. If the DO receives the confirmed copy of the SF 5515 prepared by the depository prior to the end of the month in which the transaction occurred, the DO must report the SF 5515 prepared by the depository rather than the SF 5515 prepared by the DO. The memorandum and agency copies of the SF 5515 prepared by the DO shall be retained with the confirmed copy of the SF 5515 prepared by the depository. If the depository routinely continues to prepare new SF 5515s, these documents must be provided with the written notification required above.

B. To clear this type of difference from the FMS Form 6652, the DO must reverse the DO's SF 5515 transaction from the detailed deposit activity report and reenter the SF 5515 transaction as reported by the depository. The SF 5515 must be reversed in the current month's detailed deposit activity report and must be reversed using the actual SF 5515 number, month and year as initially reported to the Treasury Department. The SF 5515 prepared and reported by the depository must be entered on the detailed deposit activity report exactly as reported by the depository (as shown by the confirmed copy of the SF 5515 and in the CASHLINK Agency Access System). The SF 5515 reversal must also be included in Section II, Part B, column (3) of the SF 1219, and must indicate the month and year the SF 5515 was initially reported to the Treasury Department. The SF 5515 prepared and reported by the depository must also be included in Section II, Part B, column (3) of the SF 1219, and must indicate the month and year the SF 5515 was reported by the depository. Since these actions net to a zero value, there will be no impact on the DO's pecuniary liability.

050409. Debit Voucher Number, Date or Amount Reported Incorrectly. A deposit difference will result from incorrect reporting of the SF 5515 serial number, date or amount by either a DO or a depository. These differences should be detected through daily monitoring of the CASHLINK Agency Access System. If such an error is not corrected in the month that the debit voucher transaction is made, a deposit difference will appear on the FMS Form 6652. The supporting detail provided with the FMS Form 6652 will show a specific debit voucher reported by the depository, but this detail will not match the data on the DO's detailed deposit activity report. DOs shall compare the confirmed copy of the SF 5515 and the detailed deposit activity report with the data in the CASHLINK Agency Access System and the supporting detail of the FMS Form 6652. This comparison is required to determine the exact nature of the error, whether caused by the DO or the depository, and the specific corrective action necessary to resolve the difference. The following subparagraphs describe examples of typical debit voucher number, date and amount reporting errors and the corrective action required for resolving these differences.

A. Each SF 5515 has a preprinted serial number that cannot be changed or altered in any manner. If a DO or depository changes or enters this number incorrectly on the reports to the Treasury Department, a difference will occur.

B. If a DO reports a debit voucher date incorrectly or a depository changes and reports a debit voucher date based on the date of receipt (e.g., a debit voucher that was mailed) rather than the date shown on the SF 5515, a difference will occur. If a depository consistently reports debit vouchers in the month received and processed rather than the date entered on the SF 5515, the DO shall report this condition to the DFAS-DFCB/KC as prescribed in paragraph 050301, above. This report must include a copy of the SF 5515s, FMS Form 6652s (and supporting detail), and a printout of the data from the CASHLINK Agency Access System.

C. If a DO or depository reports the amount of a debit voucher incorrectly to the Treasury Department, a difference will occur. If this type of error is made by the DO, the total deposits reported on line 4.2 and the reverse of the SF 1219 will not agree with the total of deposits on the detailed deposit activity report. Proper balancing procedures will not allow this error to occur. If a depository reports the amount of a debit voucher incorrectly to the Treasury Department, the amount reported by the depository in the CASHLINK Agency Access System will not agree with the amount shown on the confirmed copy of the SF 5515.

D. If the DO made the errors described in subparagraphs 050409.A and 050409.B, above, the DO shall reverse the debit voucher as originally reported from the current month's detailed deposit activity report and reenter the debit voucher with the correct data. It is critical that the DO reverse the debit voucher transaction exactly as originally reported. The debit voucher reversal and reentry shall also be included in Section II, Part B on the reverse side of the SF 1219. The reversal entry must show the month and year of the original debit voucher transaction. Since reversal and reentry of a debit voucher to correct the number or date will net to a zero value, there will be no impact on the DO's pecuniary liability. However, such corrections are mandatory to remove the differences from the FMS Form 6652.

E. If the depository made the errors described in subparagraphs 050409.A and 050409.B, above, the DO should first contact the depository and request the depository to correct its report to the Treasury Department. Such a correction by the depository will clear the difference from the FMS Form 6652. If the depository refuses to make the correction, the DO is authorized to make the correction as described in subparagraph 050409.D, above, provided the documentation for the debit voucher clearly indicates the error to be a debit voucher number or date reporting error. The documentation necessary is the memorandum and confirmed copies of the SF 5515; detailed deposit activity report; FMS Form 6652 and supporting detail; and printout of data from the CASHLINK Agency Access System. When a DO makes the corrections under these conditions, a complete report of the facts shall be made to the DFAS-DFCB/KC as prescribed in paragraph 050301, above. This report must include a copy of all documentation and correspondence regarding the debit voucher.

F. Per subparagraph 050409.C, above, if the DO reports the debit voucher amount incorrectly, the detailed deposit activity report will not balance with the SF 1219. In the event such a circumstance arises, the DO shall correct the error following the correction procedures described in subparagraph 050409.D, above. Use of this correction procedure is authorized only if the amount of the debit voucher was recorded correctly on line 4.2 of the

SF 1219 and in Section II, Part B on the reverse side of the SF 1219. If the deposit amount was not recorded correctly on the SF 1219, refer to paragraph 050402.C, above, for corrective actions required.

G. If the depository made the amount error described in subparagraph 050409.C, above, the DO shall contact the depository and request the depository to correct its report to the Treasury Department. Such a correction by the depository will clear the difference from the FMS Form 6652. If the depository refuses to make the correction, the DO shall make a complete report of the facts to the DFAS-DFCB/KC as prescribed in paragraph 050301, above. This report must include a copy of all documentation and correspondence regarding the debit voucher. The DO must not attempt to correct an erroneous amount reported by a depository. To make such a correction would create a loss or overage of funds condition on the SF 1219.

050410. Debit Voucher DSSN Reported Incorrectly

A. DSSN Reported Incorrectly by the DO. Although a rare situation, if the DSSN is entered correctly on the SF 5515 and reported correctly by the depository, but the DO reports the assigned DSSN incorrectly on the detailed deposit activity report to the Treasury Department, two differences will occur. These reported debit vouchers will not match and the transaction will appear on the FMS Form 6652 for each of the DSSNs. If this type of deposit difference occurs, neither DO is authorized to process a transaction to correct the error. Each DO shall take the appropriate actions as prescribed below.

1. The DO preparing the SF 5515 will receive the confirmed copy of the SF 5515 from the depository since the address on the SF 5515 will be that of the preparing DO. The SF 5515 will appear in the CASHLINK Agency Access System under the DSSN of the preparing DO, but the DO will receive an FMS Form 6652 indicating a debit voucher was reported by the depository but not by the DO. The DO shall compare the confirmed copy of the SF 5515 and the data reported on the detailed deposit activity report with the data reported in the CASHLINK Agency Access System and the supporting data provided with the FMS Form 6652. Upon determining the exact nature of the error, the DO shall immediately contact the Financial Analysis Branch, Financial Management Service, Department of the Treasury, Room 500E, 3700 East-West Highway, Hyattsville, MD 20782, provide a description of the error and request the Treasury Department to initiate corrective action. Initial contact to the Treasury Department may be by telephone at (202) 874-7980. After investigation of the error and contact with the depository and both DOs involved, the Treasury Department will administratively correct the deposit error and clear the item(s) from the FMS Form 6652.

2. The DO of the DSSN that is incorrectly reported by the preparing DO will not receive a confirmed copy of the SF 5515 from the depository since the address on the SF 5515 will be that of the preparing DO. The debit voucher will not appear in the CASHLINK Agency Access System under the DSSN erroneously reported by the depositing DO. However, the DO of the DSSN that is erroneously reported will receive an FMS Form 6652 with supporting detail that indicates a debit voucher was reported by the DO but not the depository. The DO will have no record of the debit voucher. Unless the DO receives the confirmed copy of the SF 5515 which is an indication that the depository prepared the SF 5515

to correct an overstated deposit or understated debit voucher, the DO shall not record this debit voucher

transaction on the DD Form 2657, SF 1219 or detailed deposit activity report. The DO shall contact the Treasury Department at the above address and phone number to report the error and request assistance in resolving the deposit difference.

B. DSSN Reported Incorrectly by the Depository. If a depository reports a DSSN incorrectly to the Treasury Department, two differences will occur. In the event either of these differences occur, neither DO is authorized to process a transaction to correct the error. Each DO shall take the appropriate actions as prescribed below.

1. The debit voucher involved will not appear in the CASHLINK Agency Access System under the DSSN of the preparing DO, but the DO will receive the confirmed copy of the SF 5515. The DO also will receive an FMS Form 6652 indicating a debit voucher was reported by the DO but not by the depository. The DO shall compare the confirmed copy of the SF 5515 and the data reported on the detailed deposit activity report with the supporting detail data provided with the FMS Form 6652. Upon determining the exact nature of the error, the preparing DO shall immediately contact the Financial Analysis Branch, Financial Management Service, Department of the Treasury, Room 500E, 3700 East-West Highway, Hyattsville, MD 20782, provide a description of the error and request the Treasury Department to initiate corrective action. Initial contact to the Treasury Department may be by telephone at (202) 874-7980. After investigation of the error and contact with the depository and both DOs involved, the Treasury Department will administratively correct the debit voucher error and clear the item from the FMS Form 6652.

2. The DO of the DSSN that is erroneously reported by the depository will discover a debit voucher in the CASHLINK Agency Access System for which there is no record at that DSSN. The DO will not receive a confirmed copy of the SF 5515 from the depository since the address on the SF 5515 will be that of the DO who prepared the debit voucher. The DO will receive an FMS Form 6652 that indicates a debit voucher reported by the depository and not by the DO. Unless the DO receives the confirmed copy of the SF 5515 which is an indication that the depository prepared the SF 5515 to correct an overstated deposit or understated debit voucher, the DO shall not record this debit voucher transaction on the DD Form 2657, SF 1219 or detailed deposit activity report. The DO shall contact the Treasury Department at the above address and phone number to report the error and request assistance in resolving the deposit difference.

050411. Schedule of Deposit Activity. All Navy and Marine Corps DOs shall prepare and submit a monthly Schedule of Deposit Activity as prescribed in the above paragraph 050401.A. The primary purpose of the schedule is to report the detail of all deposit and debit voucher transactions included in line 4.2 of the SF 1219. The schedule also serves as a transmittal for deposit documents and provides a detailed listing of transactions that remain unconfirmed. See Figure 5-10.

A. Preparation

1. General. The schedule shall be prepared in an original and two copies. The original and one copy will be sent to the servicing DFAS site with the SF 1219. One copy shall be retained by the DO. Marine Corps DOs shall forward the original with the financial reports and submit one copy with the advance reports.

2. Header Data

a. Organization. Enter the name of the ship or activity to which the DO is assigned.

b. Location. Naval vessels should show their homeport. Shore activities should show the city and either the state or the foreign country in which they are located.

c. DSSN. Enter the DSSN assigned to the disbursing office.

d. Disbursing Officer. Enter the name of the DO.

e. Period of Report. Enter the month and year for which the accompanying SF 1219 is being submitted.

3. Section 20.0--Deposits or Debit Vouchers Reported This Month. All transactions affecting the balance reported on line 4.2 of the current month's SF 1219, including corrections described in paragraphs 050402 through 050410, above, shall be listed in this section.

a. Deposit Tickets. SF 215s shall be reported in the month the deposit is presented or mailed to the depository regardless of the month the deposit is confirmed by the depository. The data shown must be exactly the same as appears in blocks (1), (2), (4), and (8) of the SF 215 and those data elements may not be changed or altered even if they are erroneous. Dates should be displayed in YYMMDD format. The month and year shown in the date presented or mailed column should normally be the same as the month and year of the report being prepared. If a deposit was presented or mailed to the depository in a previous month but was not reported in that month, and the deposit was also omitted from the total appearing on line 4.2 of the SF 1219 for that month, the deposit should be reported in the current month. The actual date presented or mailed as shown in block (2) of the SF 215 shall be shown even if the date is that of the previous month. Commissary deposits presented near the end of the month are an example of such an occurrence. Deposits will be shown as positive amounts except when deposit difference corrections are processed as described in paragraphs 050402 through 050410, above.

b. Debit Vouchers. SF 5515s must be reported in the month prepared by the DO and presented to the depository for payments by electronic fund transfer or in the month they are received if prepared by the depository. Except as provided in paragraphs 050402, 050406, and 050410, above, an SF 5515 which is charged to a DSSN must be reported by that disbursing office even if the SF 5515 is considered erroneous or relates to the DO's predecessor. Debit vouchers will be shown as negative amounts, except when deposit difference corrections are processed as described in paragraphs 050402 through 050410, above. A negative amount should be placed within brackets or parentheses. The data shown will be the same as that which appears in blocks (1), (2), and (4) of the SF 5515. Since most SF 5515s originate from a depository or the Treasury Department (except SF 5515s prepared by the DO for electronic fund transfer payments), they are already confirmed. As such, SF 5515s must be reported in section 20.1. The date appearing in block (2) of the SF 5515 will be entered in both the "Date Presented or Mailed" and the "Date Confirmed" columns of the schedule. The date will be shown in YYMMDD format. As an exception to this procedure, DOs afloat should forward SF 5515s relating to predecessor accounts to the appropriate DFAS site for inclusion in the predecessor's financial reports.

4. Section 20.1--Reported This Month and Confirmed This Month or Earlier

a. General. Enter all items included in line 4.2 of the SF 1219 for the current month, for which a confirmation document is included with the schedule. A confirmation document is the green copy (confirmed copy) of the SF 215 which has been authenticated by a representative of the depository or the blue copy (confirmed copy) of the SF 5515. Deposits shall be listed before debit vouchers. Within these two major subdivisions, transactions shall be listed in date presented or mailed sequence.

b. Adjustments and Corrections. Adjustments to deposit activity are accomplished by the issuance of separate adjusting documents as described in paragraph 050402, above. For example, if a DO overstated the value of an SF 215, the depository should confirm the original SF 215 in the amount for which issued and issue an SF 5515 for the amount of the overstatement. If the amount of the SF 215 was less than the value of the deposit, the depository should issue an SF 215 for the amount of the understatement. In these examples, both documents must be reported by the DO. Corrections to deposit activity are accomplished as prescribed in paragraphs 050402 through 050410, above. For an unconfirmed deposit that has been determined to be lost in transit, the deposit shall be removed from section 32.0 by reporting the lost deposit in section 31.0 as if it was confirmed. The date confirmed shall be shown as the first day of the month for which the schedule is being prepared. An explanation of the entry must be included with the schedule.

5. Line 20.1--Net of 20.1 Items. The net of all items included in section 20.1 will be shown on line 20.1.

6. Section 20.2--Deposits Reported This Month But Unconfirmed. This section will be used to report all items included in line 4.2 of the SF 1219 for the current month, for which no confirmation document is included with the schedule. Normally, this will consist of deposits which have been presented or mailed during the current month, for which the confirmed copy of the SF 215 has not been received as of the date the report is prepared. SF 5515s shall not be shown in this section. Transactions will be listed in date presented or mailed sequence. Each entry in this section must be supported with the memorandum (white) copy of the SF 215.

7. Line 20.2--Total of 20.2 Items. Enter the total of all items included in section 20.2.

8. Line 20.0--Total Reported This Month. Enter the sum of lines 20.1 and 20.2. This amount must equal line 4.2 on the SF 1219. A solid line will be drawn on the schedule between lines 20.0 and 30.0.

9. Line 30.0--Total Unconfirmed Deposits Brought Forward. Enter the amount shown on line 34.0 of the previous month's schedule.

10. Section 31.0--Deposits Reported Previous Months. List SF 215s reported in a previous month in section 20.2 for which the confirmed (green) copies are now enclosed.

11. Line 31.0--Total of 31.0 Items. Enter the total of all items included in section 31.0.

12. Line 32.0--Deposits Reported Previous Months Not Yet Confirmed. Enter the difference between lines 30.0 and 31.0.

13. Section 32.0--Deposits Reported Previous Months Not Yet Confirmed. List all SF 215s included in sections 20.2 and 32.0 of the previous month's report which have not been listed in section 31.0 for the current month. The total of deposits listed in this section must equal the total entered on line 32.0.

14. Line 33.0--Deposits Reported This Month Not Confirmed. Enter the amount shown on line 20.2 above.

15. Line 34.0--Total Deposits Reported Which Remain Unconfirmed. Enter the sum of lines 32.0 and 33.0. This amount will be entered on line 30.0 of the schedule for the next month.

0505 SHIPMENT OF PUBLIC FUNDS050501. General

A. Authority. Sections 721-726 and 729 of Title 40 (reference (t)) authorize the shipment of valuables. DOs making shipments of items covered by these provisions shall follow the shipment procedures described in this section. Shipments are insured under law and no supplementary insurance will be obtained.

B. Authorized Purposes. Shipments of public funds are authorized for the following purposes: deposit of funds to an official checking account; delivery of funds to another DO as an exchange-for-cash check transaction; shipment of damaged or mutilated currency; deposit of food stamps; and obtaining funds from a bank or from another DO by exchange of a check for cash.

C. Methods of Shipment. Public funds shall be shipped in a manner which will provide the greatest possible protection against risk of loss and destruction of, or damage to, the funds. Public funds may be shipped by certified or registered mail, courier, office messenger, government conveyance, railway express, contract armored car service, or as cargo via the Military Airlift Command's signature security service depending upon availability of means. However, the normal methods of shipment are by registered mail and Military Airlift Command cargo. Shipment by registered or certified mail is preferred in the case of checks, drafts, money orders, etc. Shipment by courier is preferred in the case of currency and coin. Shipment by government conveyance or railway express shall be used only in the case of currency or coin of excessive weight or bulk. Public funds may also be transferred between DOs afloat using airlift (helicopter) or high-line during underway replenishment at sea. In either of these methods, a buoy or other reliable floatation device shall be attached to the container to aid in recovery.

D. Record of Shipment. In addition to accounting documents required in the case of transfers and deposits of public funds (i.e., SF 215) and in order to provide the record required by the regulations issued by the Treasury Department, each shipment of funds shall be described in detail on the DD Form 165 (Shipment of Funds).

050502. Preparation and Distribution of DD Form 165

A. General. A DD Form 165 is required for any shipment containing coin or currency regardless of amount. The DD Form 165 is not required for shipments for deposit to the Treasury Department or to a bank provided the shipment consists only of checks and money orders and the record of instruments deposited prescribed by paragraph 050208, above, is otherwise maintained. In addition to the retained copy of the DD Form 165, the shipping DO shall preserve all registry receipts or other carriers' receipts and any other documents incidental to the shipment until assured that shipment has been completed and no claims action will be initiated.

B. Preparation. The DD Form 165 shall be prepared in quadruplicate as described below. A properly prepared DD Form 165 is shown as Figure 5-11.

1. The space “To” shall contain the complete mailing address of the consignee (intended recipient). In the case of transfers of funds to another DO, the name of the DO should be included in the mailing address.

2. The space “From” shall contain the complete name and mailing address of the consignor (DO shipping the funds).

3. The space “Purpose of Shipment” shall describe the purpose of the shipment such as “For deposit to Disbursing Station Symbol Number” or “Transfer of funds in exchange for a U.S. Treasury check.”

4. The space for “Number of Containers” is self-explanatory.

5. The space for “Shipped Via” shall indicate the method of shipment (i.e., registered mail, courier, messenger, etc.).

6. The space “Mail Receipt No. and Date” shall include the registry number or the lock and rotary numbers, if any, under which shipment is made as well as the number of the registry receipt, or other receipt of the carrier.

7. A complete description of the currency and/or coin being shipped shall be shown in the spaces provided by type, denomination, quantity, monetary unit total, rate of exchange if not U.S. currency/coin, and value in U.S. dollars. Checks and other negotiable instruments shall be listed individually on the reverse of the form.

8. The contents of the shipment shall be personally counted by the DO and one responsible witness and placed in the appropriate shipping container(s). Both the DO and the witness shall date and sign the DD Form 165 in the spaces provided under the certification: “We have counted, verified and sealed this shipment.” The DO shall be personally responsible for delivery of the shipment to the carrier.

9. The spaces: “This shipment was received from shipper and delivered to” and “Delivery date and hour” shall be completed on the copy to be mailed directly to the consignee and the copy retained by the shipping officer at the time of release to the carrier.

10. The portions pertaining to receipt of the shipment shall be left blank by the shipping DO. The consignee shall complete this portion of the DD Form 165 upon receipt and verification of the shipment.

C. Distribution. The DD Form 165 shall be distributed as follows.

1. The original and duplicate shall be included with the shipment.

2. A copy shall be forwarded by mail direct to the consignee as a notice of shipment when the amount is equal to or greater than \$10,000.

3. A copy shall be retained by the shipping officer. This copy shall bear the original signatures of the DO and verifying witness and shall be used if necessary to substantiate a claim for loss in shipment.

D. Shipment by Registered Mail or as Cargo via the Military Airlift Command. When shipment is made by registered mail or as cargo via the Military Airlift Command, the copy of DD Form 165 forwarded by mail to the consignee and the copy retained by the shipping officer shall show the registry number and the date the shipment was delivered to the post office or terminal. Whenever feasible, single shipments shall be limited to a maximum of \$250,000. Registered mail and Military Airlift Command shipments shall be properly packaged to prevent breakage in transit. Advice as to adequate packaging can be obtained from military post offices. The copy of the DD Form 165 retained by the officer shipping the funds shall be signed by the appropriate postal official in the space beneath the block "Delivery Date and Hour."

E. Shipment by Courier or Office Messenger. When shipment is made by courier or office messenger, the DO making the shipment shall enclose the funds in a securely sealed envelop, money bag, or other suitable container bearing the name and address of the consignee. Any commissioned or warrant officer of the Armed Forces on active duty or any individual serving as a courier for the Department of State is authorized to act as courier for delivery of funds represented by currency, checks, drafts, or money orders. The courier shall take all practicable precautions for the protection of the shipment. The copy of DD Form 165 retained by the officer shipping the funds shall be signed by the courier in the space beneath the block "Delivery Date and Hour" as a receipt for the shipment. When arrangements for the shipment are made through a message center, the registry number shall be inserted on the copy of the DD Form 165 to be retained by the shipping officer and the space below "Delivery Date and Hour" shall be signed by an authorized official of the message center. Upon receipt of the shipment, the consignee shall sign the original of the DD Form 165 in the last signature block after verification of the contents of the shipment and return it to the shipper as a receipt. The copy shall be signed by the consignee in the space beneath "Delivery Date and Hour" and shall be given to the courier as receipt for the shipment. The advance copy providing notice of shipment shall be annotated to indicate date of receipt and shall be retained by the consignee. If the services of an office messenger are obtained, the messenger shall sign the DD Form 165 in the block for delivery date and hour.

F. Shipment by Government Conveyance. When the shipment is of such weight or bulk as to make other methods of shipment impracticable, shipment may be made by government conveyance. The DO shall make the necessary arrangements for the shipment and receive the bill of lading for the delivery with the shipment. In all cases, the DO shall be designated as the shipper and the consignee shall be the officer responsible for executing the receipt for the funds. The DO shall be responsible for direct delivery to the carrier and obtaining receipt on a copy of the bill of lading.

G. Shipments by Armored Car Service

1. General. Shipment of funds by commercial armored car service is authorized when such service is cost effective and offers the greatest protection against loss. The cost shall be charged to the operations and maintenance funds available to the DO.

2. Obtaining Funds From Banks. When funds are obtained from a bank other than an FRB or branch, the DO shall accept custody of the funds at the bank and then personally turn the funds over to the armored car carrier for transporting. Since FRBs comply with Treasury Department regulations in making shipments of money, funds may be obtained from an FRB or branch by forwarding an exchange-for-cash check to the bank with instructions for delivery of the funds to the armored car carrier in the desired denominations.

050503. Action by Consignee. Upon receipt of a copy of DD Form 165 as notice of shipment, the consignee (intended recipient or authorized official designated by activity receiving shipment) shall make arrangements to receive the shipment. Upon receipt of the shipment, the consignee shall ensure that the shipment is opened and inspected by one or more responsible employees. The consignee shall sign the original DD Form 165 and return it to the shipping officer as a receipt. If shipment was made by courier, the consignee shall sign and deliver to the courier a copy of the DD Form 165 as an acknowledgment of receipt of the shipment. When the shipment represents funds for deposit, the consignee shall complete the SF 215 and return the required copies to the DO. The consignee immediately shall advise the shipping officer of any difference between the amount or quantity indicated on the copy of the DD Form 165 and in the actual shipment at the time of opening. If the shipment fails to arrive in due course, the consignee shall immediately notify the shipping officer, the post office, or office of other carrier through which delivery would be made. The consignee also shall immediately notify the shipping officer of any damage to the shipment. All findings of the consignee in such cases shall be a matter of record, subject to inspection in connection with any necessary investigation.

050504. Action by Consignor. The consignor (the bank or the DO shipping the money) shall ensure that prompt action is taken to trace a shipment of funds for which a receipted DD Form 165 is not received within a reasonable time. Telephone or message contact with the consignee shall be initiated in order to insure the consignee's compliance with the provisions of paragraph 050503, above.

050505. Losses in Shipment. Accountability for public funds rests with the consignor until the consignee has received and verified all funds listed on the DD Form 165. If funds shipped as prescribed in this section are lost, destroyed, or damaged, the shipping officer shall forward an immediate written report to the Bureau of the Public Debt, Division of Financial Management, Room 201, P. O. Box 1328, Parkersburg, WV 26106-1328. A copy of the report shall be provided to the consignee and to the servicing DFAS site. If the loss, destruction, or damage represents a value equal to or in excess of \$10,000, or if delay in reporting is likely to delay the government in recovering the value of the shipment, the report shall be transmitted by message or telegram and promptly confirmed in writing. The report shall state the: date of shipment; amount and character of the valuables lost, destroyed, or damaged; name and address of the consignee; method of transportation, the name of the carrier, and the location of the office of the carrier from which shipment was made; registry or other receipt number; and cause of the loss, destruction, or damage, if known. The consignor immediately shall notify the agent in charge of the nearest U.S. Secret Service office, the appropriate investigative service, the local post office, or local office of other carrier. The shipping officer shall also place a tracer on the shipment and take such other action as may be necessary to facilitate recovery.

050506. Recovery Action

A. General. Recovery action primarily is the responsibility of the officer who is accountable for the lost or damaged funds. In the case of funds for which an exchange-for-cash check has been issued, responsibility and accountability rests with the bank or DO who shipped the funds (consignor). However, accountability for the check still rests with the DO who issued the check (consignee) and its value shall be reported in the SF 1219 as funds in transit. The consignee should determine what action was taken by the shipping officer and should monitor the course of investigative action taken. In the case of coin or currency lost en route to a depository, accountability rests with the DO who made the shipment for deposit. It shall be the DO's responsibility to take the reporting and recovery actions required. In either case, action to report the loss of funds shall be taken as prescribed in Chapter 6 of this volume. The DO who shipped the funds shall record the value of the lost shipment on line 7.3 of the SF 1219 as a loss of funds. If the DO is reassigned before recovery can be effected, the relieving DO shall not receipt for the loss. However, the relieving officer shall be responsible, in conjunction with the designated settlement office, for ensuring that necessary claims are properly filed and that the proceeds from the claims are properly applied in liquidation of the loss.

B. Checks and Money Orders. The DO shall take action to recover the amount of the lost negotiable instruments following the procedures in paragraph 050209, above. Since this action should be sufficient to recoup the full amount of the lost deposit, the claims described in subparagraphs 050506.C or 050506.D, below, shall not be filed. However, in the event this action does not result in full recovery, the DO may request relief of liability for the uncollectible portion of the lost shipment. Such a request shall be fully supported by copies of all correspondence pertaining to the unsuccessful recovery action.

C. Claim Against U.S. Postal Service. The liability of the U.S. Postal Service in the case of lost currency shipped by registered mail is generally limited to shipments of \$100 or less. A claim for a lost shipment of \$100 or less can be filed only by the consignor (mailer). A claim for damage or partial loss may be filed by the consignor or by the consignee (addressee). The applicable claim form is PS Form 565 (Registered Mail Inquiry for Delivery and/or Application for Indemnity). The accountable DO should obtain a copy of the completed PS 565, and shall ensure that he or she is listed on the form as the claimant. For losses exceeding \$100, the PS 565 shall be filed as a means of tracing the shipment, but the filing will not constitute a claim.

D. Claim Against the Treasury Department. Claims for the value of lost currency shipments in excess of \$100 shall be submitted by the accountable DO to the Secretary of the Treasury via the servicing DFAS site. The Secretary of the Treasury will require proof of claim in such form, and in such manner, as he deems necessary. Proof of claim will include satisfactory proof of loss, destruction, or damage. The claim shall be supported by the original of the DD Form 165, which will be returned after adjustment of the claim. The consignor (shipping officer) shall submit a statement concerning the loss or destruction of, or damage to, the shipment or any part thereof. If the shipment was received by the consignee with contents not intact, the statement shall set forth all the circumstances relating to the condition in which the shipment was received and the manner of inspection and verification of its contents. Affidavits covering the loss,

destruction, or damage to the shipment shall be obtained from the consignee and the carrier. The statement and recommendations of the investigating officers shall also be included. In the case of lost shipments for which an exchange-for-cash check was issued to an FRB or another DO, the issuing DO shall request that the shipping officer take the above actions and provide copies of all documentation.

After filing of the claim, all necessary and reasonable steps to recover the lost, destroyed, or damaged shipment shall continue. All recoveries and refunds received following favorable consideration of the claim shall be turned over to the Treasury Department.

E. Restitution and Relief. The Secretary of the Treasury shall grant claims for lost, damaged, or destroyed shipments only if the shipping officer strictly followed the prescribed procedures. In the event of a denial of the claim, the accountable DO may either make restitution of the missing funds or submit a request for relief of liability as prescribed in Chapter 6 of this volume. Relief will be granted only if the accountable officer is judged to be free of fault or negligence. Therefore, the relief request shall clearly and convincingly justify any departure from prescribed regulations.

050507. Damaged or Mutilated U.S. Currency

A. Fragments of U.S. Currency. Damaged or mutilated U.S. currency recovered from inadvertent wartime destruction or from peacetime catastrophes affecting DoD property and personnel such as aircraft crashes, ship sinkings, building explosions, or chemical spills shall be processed as explained below.

1. Fragments shall be inventoried by at least three disinterested persons and, where a DoD Component has jurisdiction, brought under safekeeping control by the appropriate DO.

2. Fragments shall be packaged following procedures in subparagraph 050507.B, below, and forwarded to the Bureau of Engraving and Printing for determination of value.

3. In the event that fragments are contaminated, the DO or other responsible official shall contact the Office of Currency Standards, Bureau of Engraving and Printing, at (202) 874-2361 to arrange for on site review by Bureau personnel or special disposition instructions.

B. Packaging Mutilated Currency. Mutilated currency examiners normally can determine the value of mutilated currency when it has been carefully packed and boxed as described below.

1. Regardless of the condition of the currency, do not disturb the fragments more than is absolutely necessary.

2. If the currency is brittle, pack it carefully in cotton and box it as found, without disturbing the fragments, if possible.

3. If the currency was in a purse, box, or other container when mutilated, it should be left there, if possible, in order to prevent further deterioration of the fragments or to prevent them from being lost.

4. If it is absolutely necessary to remove the fragments from the container, send the container with the currency and any other contents found, except as noted in subparagraph 050507.B.7, below.

5. If the money was flat when mutilated, do not roll or fold.

6. If the money was in a roll when mutilated, do not attempt to unroll or straighten.

7. If coins or any other metal are mixed with the currency, remove carefully. Do not send coins or other metal in the same package with mutilated currency, as such metal may further damage the currency.

8. Properly packaged currency should be sent to: Department of the Treasury, Bureau of Engraving and Printing, ATTN: OCS, Room 344, BEP Annex, P.O. Box 37048, Washington, DC 20013.

050508. Uncurrent or Mutilated U.S. Coins

A. Worn Coins. U.S. coins that are merely worn or reduced in weight by natural abrasion, yet are readily and clearly recognizable and are machine countable, may be redeemed at face value at any FRB or branch.

B. Mutilated Coins. U.S. coins that are bent, broken, not whole, or fused and melted together are considered “mutilated.” Mutilated coins may be redeemed by the U. S. Mint as indicated below.

1. The Mint will not redeem mutilated coins if they are: fused material unrecognizable as U.S. coins; foreign coins; counterfeit coins; slugs; altered coins (i.e., changed to pass as another denomination); or coins or lumps of coins that contain lead, solder, or other substances that would make them unsuitable for use as coinage metal.

2. Whenever possible, loose mutilated coins submitted for redemption should be separated into the following groups: Cents (1 cent, including both copper and copper-plated zinc); Nickels (5 cents); Clad Coins (10 cents, 25 cents and 50 cents); and Dollars (any coin dollar).

3. The settlement amount will be based on coin weight and whether they have been sorted by denomination categories (“separated”) or have been sent mixed together. If coins are not separated, they will be considered “mixed” and redeemed at a lower rate as

described below. For separated coins, the Mint will redeem no less than one pound of each denomination category; for mixed or fused coins, the minimum is two pounds.

4. Mixed denominations of coins or lumps of coins that have been fused together will be redeemed by their weight and metal category (i.e., bronze, cupronickel, or clad) based on date of receipt by the Mint and rates that change quarterly as of the 15th day of January, April, July and October.

5. Bent or partial coins separated by denomination groups listed below will be redeemed by their weight and denomination category at the following rates:

<u>Denomination</u>	<u>Rate (per lb.)</u>
Cents	\$1.4585
Nickels	\$4.5359
Clad Coins	\$20.0000
Dollars	\$56.0000

6. The Mint will accept no less than one pound of each denomination of separated coins or two pounds of mixed or fused coins.

7. Settlement will be made by check approximately 12 to 14 weeks from the date that mutilated coins are received at the Mint. Coins may be mailed to: U. S. Mint, P.O. Box 400, Philadelphia, PA 19105, or may be delivered in person or by courier to: U.S. Mint, Coin Redemption Branch, 5th and Arch Streets, Philadelphia, PA 19106.

8. Questions regarding the disposition of mutilated or contaminated coins may be referred to the Cashier's Office, U.S. Mint, at (215) 597-4982.

0506 TRANSFERS OF PUBLIC FUNDS

050601. Transfers Within the DoD. Transfers of funds between DOs are authorized and should follow the same exchange for cash procedures used to procure cash. Transfers of funds between DOs of different DoD Components or other governmental agencies shall be made by an exchange-for-cash Treasury check, made payable to the purchasing DO for the amount of cash desired.

050602. Transfer of Funds Upon Relief. All funds and accountable documents in the possession of the relieved DO (including currency, coin, and receipts which represent funds in the hands of authorized deputies, agents, cashiers, imprest fund cashiers, advances to contractors, salary payments, and other authorized deferred vouchered payments) which cannot be scheduled immediately, shall be transferred to the relieving officer. Funds in the hands of deputies, agents, cashiers, and imprest fund cashiers may be retained by the individuals if the relieving DO intends to retain these individuals in their current accountable position. Otherwise, the DO being relieved shall recall the funds and terminate the accountable individual's appointment prior to the relief process. The total amount transferred to the relieving DO shall be the amount of total

accountability at the close of the accounting period as shown on the final SF 1219 of the DO being relieved. As soon as possible after relief has taken place, the relieving DO shall issue new DD Forms 1081 to all accountable individuals who retained funds as provided in this paragraph. A certificate of transfer shall be furnished on the bottom of the final SF 1219 of the officer relieved. The certificate shall read as follows:

“I have received on (date) by transfer from (officer relieved), (total amount), an analysis of which is included in Sections I-B and I-C above.

(Signature and rank of relieving officer).”

In addition to the regular distribution requirements, two extra copies of the SF 1219 shall be prepared. One of the extra copies shall be retained with the disbursing records of the relieving DO, and the other shall be retained by the officer relieved as a receipt for the funds transferred. All deficiencies in the account of the officer relieved shall be processed as prescribed in Chapter 22 of this volume. When the total accountability of the officer relieved is zero, no certificate of transfer by the relieving officer is required.

050603. Merging of Disbursing Accounts. When a DSSN is to be assumed by another DSSN of the same DO, the cash and other assets of the DSSN to be discontinued shall be purchased by a Treasury check drawn on the receiving DSSN. The Treasury check shall be deposited to the credit of the DSSN to be discontinued and shall be reported on the final SF 1219.

0507 COUNTERFEIT OR ALTERED U.S. CURRENCY

050701. Detected Prior to Acceptance. Counterfeit or altered U.S. currency, if detected upon presentation to a DO for exchange or payment of an obligation to the United States, shall be confiscated. A receipt indicating the type, denomination, and amount of the confiscated currency shall be furnished to the individual presenting the currency and information shall be obtained from the individual as to the source of acquisition. The currency shall be delivered with a letter of transmittal, giving all available information, to a representative of the appropriate investigative service, if available, or if not, to the nearest military security agency. A receipt shall be obtained in either case. Because the currency was detected before acceptance by a DO, entries regarding the receipt and transmittal shall not be made in the DO's accounts.

050702. Detected After Acceptance and Reimbursement Is Obtained. Immediately after discovering counterfeit currency, the DO shall request reimbursement from the source from which received. When reimbursement is received, the procedure outlined in the preceding paragraph shall be followed. Because reimbursement is obtained, no loss to the DO accrues, and no entries in the DO's accounts are required.

050703. Detected After Acceptance and Reimbursement Is Not Obtained. If the source of receipt of counterfeit currency is unknown or if the source is known and reimbursement is unobtainable, the currency shall be delivered immediately by the DO, together with a detailed report of all known circumstances, to a representative of the appropriate investigative service, if available, or if not, to the nearest military security agency. A receipt for the currency shall be obtained in either case. The receipt for the currency, with a signed copy of the report made by the DO, shall be

forwarded with a memorandum via the commander to the servicing DFAS site. The memorandum shall include the reason reimbursement was not obtained. This transaction shall be reported on the SF 1219 as a physical loss of funds.

050704. Detected After Depositing by Mail With Bank. When a DO is notified that currency which has been deposited by mail has been determined to be counterfeit and is being held by the bank, the DO shall reimburse the bank for the counterfeit currency and shall obtain a formal receipt giving complete description of the currency and stating that the currency has been found to be counterfeit and has been withdrawn from circulation. The receipt from the bank shall also state whether the currency will be or has been turned over to the U.S. Secret Service. The receipt from the bank and a detailed report of all known circumstances, signed by the DO, shall be forwarded via the commander to the servicing DFAS site. This transaction shall be reported on the SF 1219 as a physical loss of funds.

★ 050705. Miscellaneous Cases. Any unusual counterfeit currency situation not specifically covered in the preceding paragraphs should be forwarded to the DFAS-DFDB/KC for disposition instructions.

CASH COLLECTION VOUCHER		DISBURSING OFFICE COLLECTION VOUCHER NO.		
		RECEIVING OFFICE COLLECTION VOUCHER NO.		
R E C O L L E C T I O N S C I E N C E	ACTIVITY (Name and location) (Include ZIP Code) HHB (-) 2d Bn 147th FA PO Box 577, Webster, SD 57274			
	RECEIVED AND FORWARDED BY (Printed name, title and signature) Lowel M. Howard Major Supply Command		DATE 22 Dec 20XX	
D I S B U R I N G O F F I C E	ACTIVITY (Name and location) (Include ZIP Code) FINANCE AND ACCOUNTING OFFICE, FT CARSON, CO 80913			
	DISBURSING OFFICER (Printed name, title and signature) David H. Farrish, LTC, AR/FC		DISBURSING STATION SYMBOL NO. 5002	DATE RECEIVED SUBJECT TO COLLECTION 23 Dec 20XX
PERIOD: FROM TO				
DATE REC'D	NAME OF REMITTER DESCRIPTION OF REMITTANCE	DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	ACCOUNTING CLASSIFICATION
	<u>MEAL</u> <u>BREAKFAST</u> <u>LUNCH</u> <u>DINNER</u> <u>SURCHARGE</u> <u>BREAKFAST</u> <u>LUNCH</u> <u>DINNER</u> TOTAL AMOUNT REMITTED CASH MEAL PAYMENT SHEET FOR WHICH MONEY IS BEING MAILED: LESS FEES FOR CASHIER'S CHECK 123, BANK OF CO I CERTIFY THAT A FEE OF .25 WAS COLLECTED FOR THE PURCHASE OF A CASHIER'S CHECK.	<u>NUMBER</u> 00 21 6 00 13 3 <u>SN</u> <u>SHEET NO:</u> (SIGNATURE)	<u>RATE</u> 1.50 1.50 .40 .40 46.90 .25	(INSERT ACCOUNTING CLASSIFICATION TO BE CREDITED IN THIS COLUMN)
TOTAL			46.65	

DD Form 1131, APR 57
126/153REPLACES EDITION OF 1 APR 56 WHICH
IS OBSOLETE.Form approved by Comptroller General, U.S.
24 January 1958Figure 5-1. Sample DD Form 1131 (Cash Collection Voucher)
(with deduction for cashier's check)

00008368-7
For Credit to the
U.S. Treasury

October XX, 20XX

**Figure 5-2. Sample DO Endorsement
on Instruments Deposited to an FRB or
Branch**

★ January 2000
U.S. (Component) DSSN 8368
For Credit to the
U.S. Treasury

October XX, 20XX

**Figure 5-3. Sample DO Endorsement
on Instruments Deposited to a General
Depository**

FOR DEPOSIT ONLY
TO OFFICIAL ACCOUNT OF
Disbursing Officer,
U.S. (Component)
APO or FPO (location)
DATE (optional)

**Figure 5-4. Sample DO Endorsement
on Instruments Deposited to a Limited
Depository**

00008368-7
For Credit to the
U.S. Treasury
(Collecting Activity Depositing
on Behalf of the DO)
October XX, 20XX

**Figure 5-5. Sample Collecting Official
Endorsement on Instruments
Deposited to an FRB or Branch**

U.S. (Component) DSSN 8368
For Credit to the
U.S. Treasury
(Collecting Activity Depositing
on Behalf of the DO)
October XX, 20XX

**Figure 5-6. Sample Collecting Official
Endorsement on Instruments
Deposited to General Depositary**

FOR DEPOSIT ONLY
TO OFFICIAL ACCOUNT OF
Disbursing Officer,
U.S. (Component)
APO or FPO (location)
DATE (optional)
Collecting Activity Depositing
on Behalf of the DO)
(APO or FPO location)

**Figure 5-7. Sample Collecting Official
Endorsement on Instruments
Deposited to Limited Depositary**

STANDARD FORM 215 (Rev. 5-90) PRESCRIBED BY DEPT. OF THE TREASURY 1 TFM 5-3000 215-103		DEPOSIT TICKET		DEPARTMENT OF THE TREASURY FINANCIAL MANAGEMENT SERVICE NSN 7540-01-019-0452	
VOUCHER NUMBER	DATE PRESENTED OR MAILED TO BANK MMDDYY	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT	SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION OMIT \$ SIGN	
(1) 46819	(2) 02-12-XX	(3) 5040	(4) 592.00		
(6) AGENCY USE					
DEFENSE FINANCE AND ACCOUNTING SERVICE-KANSAS CITY (ATTN: DISBURSING SUPERVISOR) KANSAS CITY, MO 64197-0001			(7) NAME AND ADDRESS OF DEPOSITARY ST. LOUIS FEDERAL RESERVE BANK 411 LOCUST STREET ST. LOUIS, MO 64102 For Fedline Transmissions send to: St. Louis Federal Reserve Bank 081000045		
			(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT IN THE ACCOUNT OF THE U.S. TREASURY ON THE DATE SHOWN, SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS INCLUDED THEREIN. M M D D Y Y		
(9) DEPOSITOR'S TITLE, DEPARTMENT, OR AGENCY AND ADDRESS DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE			AUTHORIZED SIGNATURE _____ CONFIRMED DATE _____		
E rr o r! R ef er e n ce so u rc e n ot fo u n d.			ORIGINAL		
			(10) DEPOSITOR RETAIN THIS COPY WHEN MAKING DEPOSIT. AFTER RECEIVING CONFIRMED COPY FROM BANK, INSERT THE CONFIRMED DATE IN BLOCK (5) ABOVE ON THIS COPY AND SUBMIT THIS COPY WITH YOUR MONTHLY REPORT TO DEPARTMENT OF THE TREASURY		
			MEMORANDUM COPY		
			(10) DEPOSITARY RETAIN THIS COPY		
(10) DEPOSITOR RETAIN THIS COPY FOR INTERNAL USE DO NOT SUBMIT THIS COPY TO DEPOSITARY			DEPOSITARY COPY		
(10) DEPOSITARY DATE, SIGN AND RETURN THIS COPY TO DEPOSITOR			AGENCY COPY		
			CONFIRMED COPY		

Figure 5-8. Sample SF 215, Deposit Ticket (Deposit to an FRB)

STANDARD FORM 215 (Rev. 5-90) PRESCRIBED BY DEPT. OF THE TREASURY U TFM 5-3000 215-103		DEPOSIT TICKET		DEPARTMENT OF THE TREASURY FINANCIAL MANAGEMENT SERVICE NSN 7540-01-019-9452	
VOUCHER NUMBER	DATE PRESENTED OR MAILED TO BANK MMDDYY	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT	SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION OMIT \$ SIGN	
(1) 46818	(2) 02-12-XX	(3) 5040	(4) 245.75		
(6) AGENCY USE					
DEFENSE FINANCE AND ACCOUNTING SERVICE-KANSAS CITY (ATTN: DISBURSING SUPERVISOR) KANSAS CITY, MO 64107-0001			(7) NAME AND ADDRESS OF DEPOSITARY ST. LOUIS FEDERAL RESERVE BANK 411 LOCUST STREET ST. LOUIS, MO 64102 For Fedline Transmissions send to: St. Louis Federal Reserve Bank 081000045		
			(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT IN THE ACCOUNT OF THE U.S. TREASURY ON THE DATE SHOWN, SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS INCLUDED THEREIN. M M D D Y Y		
			AUTHORIZED SIGNATURE _____ CONFIRMED DATE _____		
(9) DEPOSITOR'S TITLE, DEPARTMENT, OR AGENCY AND ADDRESS			ORIGINAL		
(10) DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT ON THE SAME DATE			MEMORANDUM COPY		
(10) DEPOSITOR RETAIN THIS COPY WHEN MAKING DEPOSIT. AFTER RECEIVING CONFIRMED COPY FROM BANK, INSERT THE CONFIRMED DATE IN BLOCK (5) ABOVE ON THIS COPY AND SUBMIT THIS COPY WITH YOUR MONTHLY REPORT TO DEPARTMENT OF THE TREASURY			DEPOSITARY COPY		
(10) DEPOSITARY RETAIN THIS COPY			AGENCY COPY		
(10) DEPOSITOR RETAIN THIS COPY FOR INTERNAL USE DO NOT SUBMIT THIS COPY TO DEPOSITARY			CONFIRMED COPY		
(10) DEPOSITARY DATE, SIGN AND RETURN THIS COPY TO DEPOSITOR					

**Figure 5-8 (Continued). Sample SF 215 (Deposit Ticket)
(Deposit to a Designated Depository)**

STANDARD FORM 5515 (Rev. 9-78) PRESCRIBED BY DEPT. OF THE TREASURY U TFM 5-3000		DEBIT VOUCHER		DEPARTMENT OF THE TREASURY FINANCIAL MANAGEMENT SERVICE	
VOUCHER NUMBER	DATE PRESENTED OR MAILED TO BANK MMDDYY	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT		
(1) 30557	(2) 02-12-XX	(3) 5040	(4) 100.00	SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION OMIT \$ SIGN	
(5) <input type="checkbox"/> UNCOLLECTIBLE ITEM <input checked="" type="checkbox"/> OTHER (Explain in Block 6)		(6) DEPOSITARY USE DT NO. XXXXXX, DATED XXXXXX, OVERSTATED BY \$100.00			
DEFENSE FINANCE AND ACCOUNTING SERVICE-KANSAS CITY (ATTN: DISBURSING SUPERVISOR) KANSAS CITY, MO 64197-0001			(7) NAME AND ADDRESS OF DEPOSITARY ST. LOUIS FEDERAL RESERVE BANK 411 LOCUST STREET ST. LOUIS, MO 64102		
			(8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN DEBITED TO THE ACCOUNT OF THE TREASURY ON THE DATE SHOWN. UNCOLLECTIBLE ITEMS HAVE BEEN RETURNED TO THE DEPOSITOR OR APPROPRIATE NOTICE GIVEN.		
(9) DEPOSITOR'S TITLE, DEPARTMENT OR AGENCY AND ADDRESS DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE			AUTHORIZED SIGNATURE ORIGINAL		
DEPOSITARY FORWARD TO DEPOSITOR, DEPOSITOR SUBMIT THIS COPY WITH YOUR MONTHLY REPORT TO DEPARTMENT OF THE TREASURY			MEMORANDUM COPY		
DEPOSITARY RETAIN THIS COPY			DEPOSITARY COPY		
DEPOSITARY FORWARD TO DEPOSITOR			CONFIRMED COPY		

Figure 5-9. Sample SF 5515 (Debit Voucher) (From an FRB)

STANDARD FORM 5515 (Rev. 9-78) PRESCRIBED BY DEPT. OF THE TREASURY U. S. FORM 5-3000		DEBIT VOUCHER		DEPARTMENT OF THE TREASURY FINANCIAL MANAGEMENT SERVICE	
VOUCHER NUMBER	DATE PRESENTED OR MAILED TO BANK MMDDYY	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT		
(1) 3057	(2) 02-03-XX	(3) 5040	(4) 350.00	SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION OMIT \$ SIGN	
5) <input checked="" type="checkbox"/> UNCOLLECTIBLE ITEM <input type="checkbox"/> OTHER (Explain in Block 6)		6) DEPOSITARY USE DT NO. XXXXXX, CK. NO. 130, \$350.00, NSF			
DEFENSE FINANCE AND ACCOUNTING SERVICE-KANSAS CITY (ATTN: DISBURSING SUPERVISOR) KANSAS CITY, MO 64197-0001			7) NAME AND ADDRESS OF DEPOSITARY ST. LOUIS FEDERAL RESERVE BANK 411 LOCUST STREET ST. LOUIS, MO 64102 For Fedline Transmissions send to: St. Louis Federal Reserve Bank 081000045		
9) DEPOSITOR'S TITLE, DEPARTMENT, OR AGENCY AND ADDRESS DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE			8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN DEBITED TO THE ACCOUNT OF THE TREASURY ON THE DATE SHOWN. UNCOLLECTIBLE ITEMS HAVE BEEN RETURNED TO THE DEPOSITOR OR APPROPRIATE NOTICE GIVEN.		
			AUTHORIZED SIGNATURE		
			ORIGINAL		
DEPOSITARY FORWARD TO DEPOSITOR. DEPOSITOR SUBMIT THIS COPY WITH YOUR MONTHLY REPORT TO DEPARTMENT OF THE TREASURY			MEMORANDUM COPY		
DEPOSITARY RETAIN THIS COPY			DEPOSITARY COPY		
DEPOSITARY FORWARD TO DEPOSITOR			CONFIRMED COPY		

Figure 5-9 (Continued). Sample SF 5515, (Debit Voucher) (From a Designated Depositary)

SCHEDULE OF DEPOSIT ACTIVITY				
ORGANIZATION:		USS SELDOMSAIL		
LOCATION:		HOLY LOCH, UK		
DSSN: 1234	DO:	A.B. CASE	PERIOD OF REPORT:	JAN 20XX
20.0	DEPOSITS OR DEBIT VOUCHERS REPORTED THIS MONTH			
20.1	REPORTED THIS MONTH AND CONFIRMED THIS MONTH OR EARLIER (CONFIRMATION COPY IS ENCLOSED HEREWITH)			
	DEPOSIT/DEBIT VOUCHER NO.	DATE PRESENTED OR MAILED YYMMDD	DATE CONFIRMED YYMMDD	AMOUNT
	123456	XX0104	XX0105	100.00 (a)
	123457	XX0110	XX0111	200.00 (a)
	123458	XX0117	XX0118	300.00 (a)
	63211	XX0116	XX0116	(50.00) (b)
	63287	XX0117	XX0117	(150.00) (b)
20.1	NET OF 20.1 ITEMS			400.00
20.2	DEPOSITS REPORTED THIS MONTH BUT UNCONFIRMED (MEMORANDUM COPY IS ENCLOSED HEREWITH)			
	DEPOSIT NUMBER	DATE PRESENTED OR MAILED YYMMDD		AMOUNT
	123459	XX0119		500.00 (c)
	123460	XX0124		600.00 (c)
	123461	XX0126		700.00 (c)
	123462	XX0127		800.00 (c)
20.2	TOTAL OF 20.2 ITEMS			2,600.00
20.0	TOTAL REPORTED THIS MONTH (20.1 + 20.2) (ENTER ON LINE 4.2 OF SF 1219)			3,000.00
30.0	TOTAL UNCONFIRMED DEPOSITS BROUGHT FORWARD (LINE 34.0 PREVIOUS MONTH)			0.00
31.0	DEPOSITS REPORTED PREVIOUS MONTHS (CONFIRMATION COPY IS ENCLOSED HEREWITH)			
	DEPOSIT NUMBER	DATE PRESENTED OR MAILED YYMMDD	DATE CONFIRMED YYMMDD	AMOUNT
31.0	TOTAL OF 31.0 ITEMS			0.00
32.0	DEPOSITS REPORTED PREVIOUS MONTHS BUT NOT YET CONFIRMED (30.0 - 31.0)			0.00
	DEPOSIT NUMBER	DATE PRESENTED OR MAILED YYMMDD		AMOUNT
	TOTAL (MUST EQUAL LINE 32.0 ABOVE)			0.00
33.0	DEPOSITS REPORTED THIS MONTH BUT NOT YET CONFIRMED (LINE 20.2)			2,600.00
34.0	TOTAL DEPOSITS REPORTED WHICH REMAIN UNCONFIRMED (32.0 + 33.0)			2,600.00

(Letters in parentheses are keyed to explanations of line entries which follow.)

★Figure 5-10. Sample Format for Schedule of Deposit Activity (Initial)

SCHEDULE OF DEPOSIT ACTIVITY					
ORGANIZATION:		USS SELDOMSAIL			
LOCATION:		HOLY LOCH, UK			
DSSN:	1234	DO:	A.B. CASE	PERIOD OF REPORT:	FEB 20XX
20.0	DEPOSITS OR DEBIT VOUCHERS REPORTED THIS MONTH				
20.1	REPORTED THIS MONTH AND CONFIRMED THIS MONTH OR EARLIER (CONFIRMATION COPY IS ENCLOSED HEREWITH)				
	DEPOSIT/DEBIT VOUCHER NO.	DATE PRESENTED OR MAILED YYMMDD	DATE CONFIRMED YYMMDD	AMOUNT	
	123406	XX0124	XX0210	(600.00)	(k)
	123460	XX0124	XX0210	600.00	(k)
	431872	XX0129	XX0201	250.00	(d)
	123465	XX0204	XX0228	100.00	(a)
	92791	XX0126	XX0126	(60.00)	(b)
20.1	NET OF 20.1 ITEMS				290.00
20.2	DEPOSITS REPORTED THIS MONTH BUT UNCONFIRMED (MEMORANDUM COPY IS ENCLOSED HEREWITH)				
	DEPOSIT NUMBER	DATE PRESENTED OR MAILED YYMMDD		AMOUNT	
	123464	XX0131		100.00	(e)
	123466	XX0221		200.00	(c)
	123467	XX0218		300.00	(c)
	123468	XX0225		400.00	(c)
20.2	TOTAL OF 20.2 ITEMS				1,000.00
20.0	TOTAL REPORTED THIS MONTH (20.1 + 20.2) (ENTER ON LINE 4.2 OF SF 1219)				1,290.00
30.0	TOTAL UNCONFIRMED DEPOSITS BROUGHT FORWARD (LINE 34.0 PREVIOUS MONTH)				2600.00
31.0	DEPOSITS REPORTED PREVIOUS MONTHS (CONFIRMATION COPY IS ENCLOSED HEREWITH)				
	DEPOSIT NUMBER	DATE PRESENTED OR MAILED YYMMDD	DATE CONFIRMED YYMMDD	AMOUNT	
	123459	XX0119	XX0131	500.00	(f)
	123460	XX0124	XX0210	600.00	(f)
31.0	TOTAL OF 31.0 ITEMS				1,100.00
32.0	DEPOSITS REPORTED PREVIOUS MONTHS BUT NOT YET CONFIRMED (30.0 - 31.0)				1,500.00
	DEPOSIT NUMBER	DATE PRESENTED OR MAILED YYMMDD		AMOUNT	
	123461	XX0126		700.00	(g)
	123462	XX0127		800.00	(g)
	TOTAL (MUST EQUAL LINE 32.0 ABOVE)			1,500.00	
33.0	DEPOSITS REPORTED THIS MONTH BUT NOT YET CONFIRMED (LINE 20.2)				1,000.00
34.0	TOTAL DEPOSITS REPORTED WHICH REMAIN UNCONFIRMED (32.0 + 33.0)				2,500.00

(Letters in parentheses are keyed to explanations of line entries which follow.)

★Figure 5-10 (Continued). Sample Format for Schedule of Deposit Activity (Subsequent)

SCHEDULE OF DEPOSIT ACTIVITY					
ORGANIZATION:		USS SELDOMSAIL			
LOCATION:		HOLY LOCH, UK			
DSSN:	1234	DO:	A.B. CASE	PERIOD OF REPORT:	MAR 20XX
20.0	DEPOSITS OR DEBIT VOUCHERS REPORTED THIS MONTH				
20.1	REPORTED THIS MONTH AND CONFIRMED THIS MONTH OR EARLIER (CONFIRMATION COPY IS ENCLOSED HERewith)				
	DEPOSIT/DEBIT VOUCHER NO.	DATE PRESENTED OR MAILED YYMMDD	DATE CONFIRMED YYMMDD	AMOUNT	
	123455	XX0105	XX0225	900.00	(j)
	123462	XX0127	XX0304	(800.00)	(h)
	123469	XX0304	XX0307	150.00	(a)
	123470	XX0325	XX0328	1050.00	(a)
	674128	XX0314	XX0314	100.00	(i)
20.1	NET OF 20.1 ITEMS				1,400.00
20.2	DEPOSITS REPORTED THIS MONTH BUT UNCONFIRMED (MEMORANDUM COPY IS ENCLOSED HERewith)				
	DEPOSIT NUMBER	DATE PRESENTED OR MAILED YYMMDD		AMOUNT	
20.2	TOTAL OF 20.2 ITEMS				0.00
20.0	TOTAL REPORTED THIS MONTH (20.1 + 20.2) (ENTER ON LINE 4.2 OF SF 1219)				1,400.00
30.0	TOTAL UNCONFIRMED DEPOSITS BROUGHT FORWARD (LINE 34.0 PREVIOUS MONTH)				2500.00
31.0	DEPOSITS REPORTED PREVIOUS MONTHS (CONFIRMATION COPY IS ENCLOSED HERewith)				
	DEPOSIT NUMBER	DATE PRESENTED OR MAILED YYMMDD	DATE CONFIRMED YYMMDD	AMOUNT	
	123461	XX0126	XX0225	700.00	(f)
	123462	XX0127	XX0301	800.00	(h)
	123464	XX0131	XX0315	100.00	(f)
	123466	XX0211	XX0320	200.00	(f)
	123467	XX0218	XX0325	300.00	(f)
31.0	TOTAL OF 31.0 ITEMS				2,100.00
32.0	DEPOSITS REPORTED PREVIOUS MONTHS BUT NOT YET CONFIRMED (30.0 - 31.0)				
	DEPOSIT NUMBER	DATE PRESENTED OR MAILED YYMMDD		AMOUNT	
	123468	XX0225		400.00	(g)
	TOTAL (MUST EQUAL LINE 32.0 ABOVE)			400.00	
33.0	DEPOSITS REPORTED THIS MONTH BUT NOT YET CONFIRMED (LINE 20.2)				0.00
34.0	TOTAL DEPOSITS REPORTED WHICH REMAIN UNCONFIRMED (32.0 - 33.0)				400.00

(Letters in parentheses are keyed to explanations of line entries which follow.)

★Figure 5-10 (Continued). Sample Format for Schedule of Deposit Activity (Closing)

(a)	Routine deposit confirmed during the current month. The deposit was included in line 4.2 of the SF 1219. The confirmed copies of the SFs 215 should be enclosed with this schedule.
(b)	Routine debit voucher. The debit voucher was included in line 4.2 of the SF 1219. The confirmed copy of the SF 5515 should be enclosed.
(c)	Routine deposit--not yet confirmed. The memorandum copy of the SF 215 should be enclosed with this schedule.
(d)	This deposit should have been reported in January and should have been included in the total deposits reported on line 4.2 of the SF 1219 for January. It was not. It is being reported now. The confirmed copy of the SF 215 should be enclosed with this schedule.
(e)	See the description for item (d). The memorandum copy of the SF 215 should be enclosed.
(f)	Routine deposit, confirmed in a month later than the month in which the deposit was presented or mailed. This item had already been reported on line 4.2 of a previous month. The confirmation copy of the SF 215 should be enclosed with this schedule.
(g)	Deposits presented or mailed in a previous month but not yet confirmed. Aggressive follow-up action should be taken by the disbursing office to obtain confirmation of deposits reported here.
★(h)	A deposit previously reported and still unconfirmed has been determined to be lost. This entry is to remove the lost deposit from the schedule. A corresponding decrease to line 4.2 and increase to line 7.3 of the SF 1219 must be made. An explanatory note should be enclosed with this schedule.
(i)	This is a supplemental SF 215 issued by the bank to acknowledge that the total of the checks included in a particular deposit exceeded the amount shown on the SF 215 under which the checks were deposited. The memorandum copy of the SF 215 should be enclosed with this schedule.
(j)	This is a confirmed foreign currency deposit made in a Treasury General Account (not a limited depository account). The deposit had been carried on the SF 1219 at the disbursing officer's valuation of those funds, \$950. When the funds were accepted by the Federal Reserve Bank, New York, the U.S. dollar proceeds were credited to the symbol in the amount of \$900. The difference of \$50 was vouchered as a loss by exchange transaction.
(k)	This entry corrects erroneous entry of the deposit number when originally reported. It reverses the original entry and reenters the correct data. There is no impact on the DO's accountability.

★Figure 5-10 (Continued). Schedule of Deposit Activity (Entry Explanations)

SHIPMENT OF FUNDS <i>(Items listed are covered by the Government Loss in Shipment Act)</i>			1. DATE SHIPPED (YYYYMMDD) XXXX0116		2. SHIPMENT NO (By Fiscal Year). 3-XX	
3. TO: <i>(Include Zip Code)</i> FEDERAL RESERVE BANK OF SAN FRANCISCO P.O. BOX 7742 SAN FRANCISCO, CA 94120			4. FROM: <i>(Include Zip Code)</i> J. A. HANCOCK, LT. SC, USN USS CANBERRA (CG 2) FPO AP 96601			
5. PURPOSE OF SHIPMENT: Deposit to official U.S. Treasury account DSSN 7834 (CIN 00007834-6)		6. SHIPMENT VIA: REGISTERE D MAIL		7. MAIL RECEIPT: <i>(If applicable)</i>		8. GBL NO. <i>(If applicable)</i> .
				a. NUMBER P.O. #X5217 Registry # 3678	b. DATE (YYYYMMDD) XXXX0116	
9. CURRENCY OR COIN\$						
a. TYPE	b. DENOMINATION	c. QUANTITY	d. MONETARY UNIT TOTAL	e. RATE OF EXCHANGE	f. VALUE IN U.S. DOLLARS	
U.S.	1	200	200.00	N/A	200.00	
U.S.	5	100	500.00	N/A	500.00	
U.S.	10	500	5,000.00	N/A	5,000.00	
U.S.	20	400	8,000.00	N/A	8,000.00	
				g. TOTAL CHECK/ MONEY ORDERS <i>(From Reverse)</i>		250.00
				h. TOTAL SHIPMENT		13,950.00
10. SHIPPER CERTIFICATION. We have counted, verified, and sealed this shipment.						
a. DISBURSING OFFICER, DEPUTY OR AGENT <i>(1) Printed name and Signature</i> J. A. Hancock, LT, SC, USN		(2) Date signed (YYYYMMDD) XXXX0116		b. WITNESS <i>(1) Printed Name and Signature</i> B. O. Geiger, ENS, USN		(2) Date signed (YYYYMMDD) XXXX0116
11. DELIVERY CERTIFICATION. This shipment was received from the shipper and delivered to: a. ENTER POST OFFICE OR CARRIER.						
b. DELIVERY DATE (YYYYMMDD) XXXX011 6	c. DELIVERY TIME 1030	d. INDIVIDUAL RECEIVING DELIVERY <i>(1) Printed Name and Signature</i> M.S. DENNIS		(2) Title POSTAL OFFICER	(3) Grade/Rank PC1, USN	
12. RECIPIENT CERTIFICATION. I RECEIVED \$ 13,950 IN THIS SHIPMENT. <i>Not applicable when funds are for deposit.) (Return signed original to shipper)</i>		a. RECIPIENT <i>(1) Printed Name and Signature</i> R. B. Coster		(2) Date signed (YYYYMMDD) XXXX01 21	b. WITNESS <i>(1) Printed Name and Signature</i> G. R. JAMES	
		(3) Title CASHIER, FRB, SF		(4) Grade/Rank	(3) Title CASHIER, FRB, SF	
					(4) Grade/Rank	

DD Form 165, JAN 2000

Figure 5-11. Sample DD Form 165 (Shipment of Funds) (Front)

[illegible]

DD Form 165 (Back) JAN 2000

Figure 5-11 (Continued). Sample DD Form 165 (Shipment of Funds) (Reverse)

Step 1. Add leading zeroes to the DSSN to make an eight-digit number.	0	0	0	0	8	3	6	8
Step 2. Multiply each digit of the given statistical sample number (37137137) by the locational factor number (directly above each digit) of the DSSN.	$\frac{3}{0}$	$\frac{7}{0}$	$\frac{1}{0}$	$\frac{3}{0}$	$\frac{7}{56}$	$\frac{1}{3}$	$\frac{3}{18}$	$\frac{7}{56}$
Step 3. Add the last digit of each product.	+0	+0	+0	+0	+6	+3	+8	+6 = 23
Step 4. Subtract the sum from the next higher multiple of 10. The result is the check-digit.	30	- 23 = 7						
In this example the DSSN is 8368. Following the above steps, the CIN is 00008368-7.								

Table 5-1. Calculation of CASHLINK Identification Number

	DFAS Site Responsibilities for Deposit Discrepancies	Completed	
		Yes	No
1	Did the DFAS site receive the DO's Statement of Accountability (SF 1219) and a Schedule of Deposit Activity with a detail of the SF 215s and SF 5515s for the Reporting month?		
2	Did the DFAS site balance, consolidate and report the Status of Deposits to the Treasury Department?		
3	Is the DFAS site using the CASHLINK Agency Access System as a tool for deposit reconciliation, in accordance with Volume 5, Chapter 5, section 0504 of the "DoDFMR?"		
4	Did the DFAS site analyze the monthly Schedule of Deposit Activity and prepare a detailed report of Unmatched Transactions? Did the DFAS site compare the Schedule of Deposit Activity to the support listing of detailed SF 215s and SF 5515s reported by the depository reporting in CASHLINK and/ or the Federal Reserve Bank (FRB) from GOALS? Did the DFAS site compare the Schedule of Deposit Activity and the CASHLINK totals to the DO's SF 1219?		
5	Did the DFAS site forward to the DO the Detailed Unmatched Listing of all SF 215s & SF 5515s not reported by the DO or the bank?		
6	Did the DFAS site receive the Statement of Differences, Deposit Transactions (FMS 6652) from Treasury Department?		
7	Did the DFAS site distribute the FMS 6652 to the DO for reconciliation?		
8	Did the DFAS site track, age, and clear all differences? (Amounts will be tracked and aged by DSSN and cleared within 6 months).		
9	Did the DFAS site monitor the FMS 6652 to ensure all SF 215 and SF 5515 transactions, that have not been reconciled after six months from the date of the initial transaction, are reported as a loss or overage of funds in accordance with Volume 5, Chapter 5, section 0504, of the "DoDFMR?"		

★ Table 5-2. Checklist for DFAS Site Responsibilities for Deposit Discrepancies.

	Disbursing Officer Responsibilities for Deposit Discrepancies	Completed	
		Yes	No
1	Did the DO report all deposit tickets (SF 215) and debit vouchers (SF 5515) to the Treasury Department in accordance with Volume 5, Chapter 5, section 0504, of the “DoDFMR?”		
2	Is the DO using the CASHLINK Agency Access System as a tool for deposit reconciliation, in accordance with Volume 5, Chapter 5, section 0504, of the “DoDFMR?”		
3	Has the DO checked the Status of Deposits for all SF 215s and SF 5515s, including EFT, in the CASHLINK system for any differences from financial institutions (FI)?		
4	Did the totals of the FMS 6652 equal the Detailed Unmatched Listing of all SF 215s & SF 5515s not reported by the DO or the FI by month and DSSN?		
5	Did the DO take necessary actions to resolve (clear) the differences within 6 months in accordance with Volume 5, Chapter 5, section 0504, and Volume 5, Chapter 6, section 0606, of the “DoDFMR?”?		
6	Was a loss/overage of funds processed for all differences over 6 months old? If over 6 months old, the DO will process debit differences as a loss of funds and credit differences as a miscellaneous receipt in accordance with Volume 5, Chapter 5, section 0504, of the “DoDFMR?”		

★ Table 5-3. Checklist for Disbursing Officer Responsibilities for Deposit Discrepancies.

R U L E	IF	AND	THEN
1	Deposit Ticket (SF 215) and Debit Voucher (SF 5515) recorded by DO but not by Treasury Department. (Note 1)	Verification is made that the correct Agency Location Code (ALC) has been entered into CASHLINK.	Contact Financial Analysis Branch (FAB) at the Treasury Department to assist with corrections. Financial Analysis Branch, Banking Management Division, Financial Management Service, Department of the Treasury, 3700 East-West Highway, Room 600A, Hyattsville MD 20782 (Telephone 202-874-7980)
2a	SF 215 & SF 5515 reported by the Treasury Department but not by the DO. (Note 1)	Copies of the SFs-215 and 5515 have been requested, are available, and are received. and data are verified as accurate.	Upon verification of the accuracy of the data, contact the financial institution (FI) or Federal Reserve Bank and report the appropriate information on the next SF 1219.
2b	The SF 215 or SF 5515 is reported by the Treasury Department but not by the DO.	Copies of the SF 215 and SF 5515 have been requested.	Upon verification that data reported by the FI are inaccurate, contact the FI or the FRB to make the appropriate corrections (e.g., correct the ALC if erroneously reported by the FI or the FRB.)
3	The SF 215 or SF 5515 is reported in the wrong month by DSSN. (Note 1)		Process the adjustment on the SF 1219.
4	SF 215 & SF 5515 are reported by FI in wrong month. (Note 1)		Contact the FI and FRB for assistance.
5	SF 215 & SF 5515 reported for wrong amount by FI. (Note 1)		Contact the FI and FRB for assistance. Contact Financial Analysis Branch (FAB) at the Treasury Department to assist with corrections. Financial Analysis Branch, Banking Management Division, Financial Management Service, Department of the Treasury, 3700 East-West Highway, Room 600A, Hyattsville MD 20782 (Telephone 202-874-7980)
6	SF 215 & SF 5515 reported for wrong amount by DO. (Note 1)		Report difference on SF 1219.
7	Deposit reported as a debit or credit reported as a deposit by DO. (Note 1)		Correct reporting on SF 1219.

NOTES:

(1) Discrepancies may be detected from; review of CASHLINK on a daily basis; identification via the reconciliation process; DO's review; or receipt of an FMS 6652.

★ Table 5-4. Decision Logic Table for Deposit Discrepancies